

Over The Boon Limited

**Abridged unaudited financial statements for the
year ended 30 June 2025**

Registration No: 720424 (Republic of Ireland)

Certified a true copy:

Gavin O'Reilly

Gavin O'Reilly

Director

Derek O'Reilly

Derek O'Reilly

Secretary

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Company Information

Directors

Gavin O'Reilly
Derek O'Reilly

Company Secretary

Derek O'Reilly

Registered Office

Block 1
Quayside Business Park, Mill Street
Dundalk

Accountants

ASM (M) Ltd
Chartered Accountants
The Diamond Centre
Market Street
Magherafelt

Registration Number

720424 (Republic of Ireland)

Statement of Financial Position

	30 June 2025	30 June 2024
	€	€
I Current assets	<u>100</u>	<u>100</u>
Creditors: amounts falling due within one year	<u>-</u>	<u>-</u>
Net current assets	<u>100</u>	<u>100</u>
Total assets less current liabilities	<u>100</u>	<u>100</u>
Creditors: amounts falling due after one year	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>
Net assets	<u>100</u>	<u>100</u>
Capital and reserves	<u>100</u>	<u>100</u>

The Company has taken advantage of the exemption provided for under Chapter 15 of Part 6 of the Companies Act 2014 not to have these financial statements audited, and has done so on the grounds that the conditions specified in Section 358 of the Companies Act 2014 are satisfied.

The Company's shareholders have not served a notice on the Company under Section 334(1) in accordance with Section 334(2) of the Companies Act 2014.

The Directors acknowledge the Company's obligations under the Companies Act 2014 to keep adequate accounting records and prepare financial statements which give a true and fair view of the assets, liabilities and financial position of the Company at the end of each period of account and of its profit or loss for each period of account, and otherwise comply with the requirements of the Companies Act 2014 relating to financial statements so far as they are applicable to the Company.

The financial statements have been prepared in accordance with the micro-entity provisions of the Companies Act 2014 and the provisions of Part 6 of the Companies Act 2014 relating to small sized companies.

The Company has relied on the specific exemptions (as a micro company) contained in Section 352 of the Companies Act 2014 and has done so on the grounds that the Company is entitled to the benefit of that exemption as a small company and the abridged financial statements have been properly prepared in accordance with Section 353 of the Companies Act 2014.

The financial statements on pages 2 to 5 were approved and authorised for issue by the Board of Directors on 19 November 2025 and were signed on its behalf by:

Gavin O'Reilly

Gavin O'Reilly

Director

Derek O'Reilly

Derek O'Reilly

Secretary

Registration Number: 720424 (Republic of Ireland)

Notes to the abridged financial statements**1. Company Information****Legal status**

Over The Boon Limited is a private company limited by shares established in the Republic of Ireland.

Registration number and registered office

The Company's registered office address and registration number is set out on page 1.

Functional currency

The financial statements are prepared in euro (€) which is the functional currency of the Company.

2. Basis of preparation of financial statements**Applicable legislation and accounting standards**

These financial statements have been prepared in accordance with:

- (i) applicable Irish accounting standards including FRS 105 The Financial Reporting Standard applicable to the Micro-entities Regime in the UK and Republic of Ireland;
- (ii) the historical cost basis of accounting; and
- (iii) the Companies Act 2014.

Going concern

The Company did not have a profit or a loss for the year ended 30 June 2025 and, at that date, the Company's assets exceeded its liabilities.

After making enquiries the Company's directors consider there is a reasonable expectation that the Company has adequate resources to continue in operational existence for the foreseeable future and accordingly have prepared the financial statements on the going concern basis.

3. Judgements and key sources of estimation uncertainty

Judgements and key sources of estimation uncertainty are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical judgements used in the application of accounting policies

There were no critical judgements used in the application of accounting policies and the preparation of the financial statements.

Critical accounting estimates and assumptions

There were no critical accounting estimates or assumptions used in the application of accounting policies and the preparation of the financial statements.

Notes to the abridged financial statements**4. Principal accounting policies****Turnover**

Turnover represents amounts receivable for goods and services net of value added taxes and trade discounts.

Investment Income

Income from deposits is included, together with any related tax credit, in the Income Statement on an accruals basis.

Foreign Currencies

Transactions denominated in foreign currencies are translated into Euro at the rate of exchange ruling at the date of the transaction.

At the end of each financial accounting period assets and liabilities denominated in foreign currencies are translated into Euro at the exchange rates ruling at that date and all exchange differences are taken to the Income Statement.

Financial Instruments

A financial asset or a financial liability is recognised only when the company becomes a party to the contractual provisions of the instrument. Basic financial instruments are initially recognised at the transaction price, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument. Debt instruments are subsequently measured at amortised cost.

Where investments in non-convertible preference shares and non-puttable ordinary shares or preference shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in profit or loss. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in profit or loss, with the exception of hedging instruments in a designated hedging relationship. Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised in profit or loss immediately.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics. Any reversals of impairment are recognised in profit or loss immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Notes to the abridged financial statements**Deferred taxation**

Deferred tax arises from timing differences that are differences between taxable profits and total comprehensive income as stated in the financial statements. These timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in the financial statements.

Deferred tax is recognised on all timing differences at the reporting date. Unrelieved tax losses and other deferred tax assets are only recognised when it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the period end and that are expected to apply to the reversal of the timing difference.

Cash Flow Presentation Exemption

The Company has taken advantage of the exemption from the requirements of FRS 105 to present a Statement of Cash Flows on the grounds that it is a micro sized company.

5. Contingent liabilities

The Company had no material contingent liabilities at 30 June 2025 or at 30 June 2024.

6. Events after the reporting period

There were no material events in the period between the end of the reporting year and the date of the approval of the financial statements.

7. Capital commitments

The Company did not have any material capital commitments at 30 June 2025 or at 30 June 2024.

8. Approval of the financial statements

The Board of Directors approved the financial statements for issue on 19 November 2025.

**Ct1 Return - 2025**

OVER THE BOON LIMITED - 4038737FH

* Tax Reference Number	4038737FH
* Name of Company	Over The Boon Limited
Is the company part of a multinational group?	No
Date	08/01/2026
Currency	All Amounts in Euro

Company Accounting Period

* From (dd/mm/yyyy)	01/07/2024
* To (dd/mm/yyyy)	30/06/2025

Residency Details

Enter your country of residence	Select a Country
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Associated Companies

Has the company associated companies?	No
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Qualifying Investments - Part 16 TCA 1997

Did investors make a qualifying investment (within the meaning of Part 16) in the company in this period?	No
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Transactions with jurisdictions now considered to be non-cooperative for tax purposes

During the accounting period, did the company enter into a transaction of paying royalties, interest or dividends to a person in any jurisdiction which is currently considered by the EU Member States collectively as a non-cooperative jurisdiction for tax purposes?	No
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Transfer pricing

Does the company qualify for the SME exemption under section 835EA?	Yes
Is the company required to prepare a Local File	No
Is the company required to prepare a Master File	No
Is the company part of a multinational group which is required, whether in Ireland or elsewhere, to file a country-by-country report?	No
In respect of the chargeable period, is the company a party to a qualifying arrangement to which section 835DA applies?	No

Controlled Foreign Company (CFC)

(a)(i) Is this company or a connected company liable to a CFC charge under the provisions of Part 35B?	No
(a)(ii) If 'No' was indicated at (a)(i) has the company or a connected company claimed relief under section 835R(5)(b) because undistributed income has previously been subject to a CFC charge or does an exemption apply under section 835T	No
(I) Section 835R(5)(a)(i)(I): the arrangements would be entered into by persons dealing at arm's length	No

(II) Section 835R(5)(a)(ii): the arrangements are subject to the provisions of section 835C	No
If 'YES' was indicated at (a)(i) because Section 835YA applies, indicate by inserting X in the box.	No
(III) Low Profit Margin Exemption	No
(IV) Low Accounting Profit Exemption	No

Interest Limitation

If the accounting period commenced on or before 31 December 2021, please tick the box. No further details are required in this section	No
1.1 Is the company a standalone entity within the meaning of Sec. 835AY? If yes, no further questions in this section should be completed.	Yes

Interest Limitation

Equity ratio Section 835AAI TCA 1997

Stock Borrowing and Repurchase Agreements

Has the company acted as the stock seller of a financial transaction (within the meaning of section 753A):	
(i) in the course of its trade	No
(ii) Otherwise than in the course of its trade	No
Has the company acted as the stock buyer of a financial transaction (within the meaning of section 753A):	
(i) in the course of its trade	No
(ii) Otherwise than in the course of its trade	No

S299 Leases agreed with Corporate Lessees

S299 Leases agreed with Corporate Lessees

Company - 1

S299 Leases agreed with Corporate Lessors

S299 Leases agreed with Corporate Lessors

Company - 1

Trade Profits at 12.5%

Trade Profits

Profits before Capital Allowances	0
Balancing Charges	0

Capital Allowances

(b) Machinery and Plant - 'energy efficient equipment' (section 285A TCA 1997)	0
Industrial Buildings/ Farm Buildings	0
(a) Other capital allowances (including patent rights) and relief for know-how under Sec. 768 TCA 1997	0

(i) Amount of expenditure on patent rights in this accounting period for which the company is making an election under Sec. 755(4)(a) TCA 1997	0
(ii) Amount of capital allowances claimed under Sec. 755(1) TCA 1997 for this accounting period in respect of the purchase of patent rights	0
(iii) Amount of expenditure on know-how in this accounting period for which the company is making an election under Sec. 768(8) TCA 1997	0
(iv) Amount of allowance claimed under Sec. 768(2) TCA 1997 for this accounting period in respect of expenditure on know-how	0
(b) Amount at (a) referred to Excess Capital allowances	0
(c) Amount at (a) above referred to Trade Charges	0

Extracts from Accounts

Accounting framework under which the financial statements are prepared	FRS_105
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Accounts Period (A.P.) - if it differs to A.P. on Company Details Panel

From (dd/mm/yyyy)	01/07/2024
To (dd/mm/yyyy)	30/06/2025

iXBRL option selected

The company is inactive and there is no income or expenses on the Statement of Profit or Loss and there is a Statement of Financial Position / Balance Sheet movement of less than €-500.	Yes
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Income

Sales / Receipts / Turnover	0
Receipts from Government Agencies - GMS, etc.	0
Other Income	0

Trading Account Items

Purchases	0
Gross Trading Profits	0

Expenses and Deductions

Salaries / Wages	0
Staff costs	0
Directors' remuneration including fees, bonuses, etc.	0
Sub-Contractors for the purposes of RCT	0
Sub-contractors Other	0
Rent paid	0
Consultancy, Professional fees	0
Motor, Travel and Subsistence	0
Repairs / Renewals	0
Interest Payable	0
Depreciation/Amortisation, Goodwill/Capital write-off	0
(a) Provisions including Bad Debts - positive	0
Other Expenses - Negative/Credit Entries	0
Other Expenses [Total]	0
Total CRSS and TBESS payments received	0

Extracts from Adjusted Net Profit / Loss Computation

Profit / Loss per Accounts

Profit on ordinary activities before taxation	0
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Balance Sheet and Capital and Reserve Items

(a) Shareholder's Funds - positive	0
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Leasing profits

Indicate, by inserting <input checked="" type="checkbox"/> in the appropriate box if the company has capital allowances arising from non-trading leasing activity and provide the following information with regard to the capital allowances arising from that separate trade:	No
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Tax Reference Number	
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Tick if in respect of a REIT	No
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Tax Reference Number	
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Tick if in respect of a REIT	No
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Tax Reference Number	
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Tick if in respect of a REIT	No
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Tax Reference Number	
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Tick if in respect of a REIT	No
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Tax Reference Number	
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Tick if in respect of a REIT	No
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Tax Reference Number	
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Tick if in respect of a REIT	No
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Tax Reference Number	
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Tick if in respect of a REIT	No
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Tax Reference Number	
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Tick if in respect of a REIT	No
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Tax Reference Number	
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Tick if in respect of a REIT	No
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Reverse Hybrid Mismatches

Participator for Reverse Hybrid Mismatches	false
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Clawback of unauthorised amounts of either the Interim Digital Games Corporation Tax Credit or the Digital Games Corporation Tax Credit under section 481A(26)**Patent Rights - Transactions involving Capital Sums (Section 757)**

Tick box if making a joint election under section 617(4)	false
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Tick box if making a joint election under section 617(4)	false
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Assessment to Corporation Tax - Amounts Assessable

Trading Income	0
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Total Income	0
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Payable under deduction of Tax - Amounts Allowed

Controlled Foreign Company charge	0.00
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Total Payable	0.00
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CT Self Assessment

Self Assessment - Corporation Tax: 2025	Column A Revenue Calculation	Column B Self-Assessment
(i) Amount of profits chargeable to tax for this period	0	0
(ii) Amount of tax chargeable for this period	0	0.00
(iii)(a) Amount of tax payable/overpaid for this period before repayable credits already refunded/offset	0.00	0.00
(iii)(b) Amount of repayable credits already refunded/offset.		0.00
(iii)(c) Amount of tax payable/overpaid for this period	0.00	0.00
(iv) Surcharge due because of Late filing of this return	0.00	0.00
(iv) Surcharge due because of Non-compliance with your LPT requirements	0.00	0.00
(v) Amount of tax, including preliminary tax, paid directly to the Collector General for this period	0	0.00
(vi) (a) Balance of Tax Payable for this period	0.00	0.00
Research and Development credit	0.00	0.00
Research and Development Cash Refund	0.00	0.00
I confirm agreement with the figures at (i), (ii) and (iii)(a) as computed above in column A.		Yes
I declare the above to be my Self Assessment to Corporation Tax for the accounting period 01/07/2024 - 30/06/2025.		Yes

Notes:

1.
 - a. If you file this return later than 9 months after the end of the accounting period, a surcharge under Section 1084 TCA 1997 **should be** added to the final liability. The amount of tax payable in your Self Assessment **should be** increased by 5% (subject to a maximum increased amount of €12,695) where the return is delivered within two months from the specified return date or by 10% (subject to a maximum increased amount of €63,485) where the return is delivered two months or more after the specified return date.
 - b. If you are mandated to submit financial statements in iXBRL format or you opt to do so by ticking the relevant box on the accounts menu, and you fail to make the submission by the specified return filing date, a surcharge under section 1084 TCA 1997 will be added retrospectively to the final liability. The amount of surcharge applied will be 5% of the liability where the financial statements are submitted within two months from the specified return date or 10% where the financial statements are not delivered before the expiry of two months from the specified return date, subject to the maximum of €12,695 and €63,485 respectively. Restrictions in respect of Losses, Charges and Group Relief under Section 1085 TCA 1997 will be imposed retrospectively in the event of late submission of financial statements in iXBRL format. The late submission of financial statements in iXBRL format will also delay the issue of any Tax refunds that may be due and will prevent the issue of a Tax Clearance certificate.
 - c. If you file this return on time but, at the date of filing, you have failed to submit your Local Property Tax (LPT) return or have failed to either pay the LPT due or to enter into an agreed payment arrangement, a surcharge **should be** added to the final liability as if this return is late by two months or more. Therefore, the amount of tax payable in your Self Assessment **should be** increased by 10%, subject to a maximum increased amount of €63,485. [Where the local property tax position is subsequently brought up to date, the amount of the surcharge is capped at the amount of the local property tax liability involved]. For assistance, you may wish to call the LPT Branch on 1890 200 255 (ROI only) or +353 1 702 3049 (outside ROI).
2. The specified return filing date for the chargeable period is 9 months after the accounting period ends but no later than day 23 where both the return and payments were made electronically.
3. If you received an interim refund or offset of Professional Services Withholding Tax for this accounting period, the amount of the interim refund or offset **should be** taken in to account in preparing your Self Assessment.
4. If you have paid preliminary tax to the Collector General for this accounting period, credit **should be** claimed in your Self Assessment for the amount paid.
5. If this return is being filed late and you have included a claim in respect of Losses, Charges or Group Relief, please indicate if you have taken account of the restrictions imposed by Section 1085 TCA 1997.

Civil Penalties/Criminal Prosecution - Tax law provides for both civil penalties and criminal sanctions for the failure to make a return, the making of a false return, facilitating the making of a false return, or claiming allowances or reliefs which are not due. In the event of a criminal prosecution, a person convicted on indictment of an offence may be liable to a fine not exceeding €126,970 and/or to a fine of up to double the difference between the declared tax due and the tax ultimately found to be due and/or imprisonment.

