

Company Number: 724524

Lawlor Landscapes Limited
Abridged Unaudited Financial Statements
for the financial year ended 31 August 2025

Lawlor Landscapes Limited

CONTENTS

	Page
Directors and Other Information	3
Directors' Responsibilities Statement	4
Balance Sheet	5
Statement of Changes in Equity	6
Notes to the Financial Statements	7 - 12

Lawlor Landscapes Limited
DIRECTORS AND OTHER INFORMATION

Directors	Kevin Lawlor James Lawlor
Company Secretary	Caroline Lawlor
Company Number	724524
Registered Office	Wrenfield Cottage Newtown Little Bridgetown Wexford Y35 F8X8 Ireland
Accountants	RDA Accountants Limited Certified Public Accountants Unit 7C Ardcavan Business Park Ardcavan Wexford

Lawlor Landscapes Limited

DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 31 August 2025

The directors made the following statement in respect of the unaudited financial statements:

"General responsibilities

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the directors to prepare financial statements for each financial year. Under that law, the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard, issued by the Financial Reporting Council. Under company law, the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as at the financial year end date and of the profit or loss of the company for the financial year and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the directors are required to:

- select suitable accounting policies for the company financial statements and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and profit or loss of the company to be determined with reasonable accuracy, enable them to ensure that the financial statements and Directors' Report comply with the Companies Act 2014. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Directors' declaration on unaudited financial statements

In relation to the financial statements which comprise the Balance Sheet, the Statement of Changes in Equity and the related notes:

The directors approve these financial statements and confirm that they are responsible for them, including selecting the appropriate accounting policies, applying them consistently and making, on a reasonable and prudent basis, the judgements underlying them. They have been prepared on the going concern basis on the grounds that the company will continue in business.

The directors confirm that they have made available to RDA Accountants Limited, (Certified Public Accountants), all the company's accounting records and provided all the information, books and documents necessary for the compilation of the financial statements.

The directors confirm that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the financial year ended 31 August 2025."

Signed on behalf of the board

Kevin Lawlor
Director

21 January 2026

James Lawlor
Director

21 January 2026

Lawlor Landscapes Limited

BALANCE SHEET

as at 31 August 2025

	Notes	2025 €	2024 €
Fixed Assets			
Intangible assets	6	197,134	295,701
Tangible assets	7	175,812	167,916
Fixed Assets		372,946	463,617
Current Assets			
Stocks	8	396	948
Debtors	9	129,163	173,665
Cash and cash equivalents		388,593	219,005
		518,152	393,618
Creditors: amounts falling due within one year	10	(453,723)	(548,928)
Net Current Assets/(Liabilities)		64,429	(155,310)
Total Assets less Current Liabilities		437,375	308,307
Creditors:			
amounts falling due after more than one year	11	-	(1,514)
Net Assets		437,375	306,793
Capital and Reserves			
Called up share capital presented as equity		100	100
Retained earnings		437,275	306,693
Equity attributable to owners of the company		437,375	306,793

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

We as Directors of Lawlor Landscapes Limited, state that -

(a) the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014,

(b) the company is availing itself of the exemption on the grounds that the conditions specified in section 358 are satisfied,

(c) the shareholders of the company have not served a notice on the company under section 334(1) in accordance with section 334(2),

(d) we 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 its financial year and of its profit or loss for such a financial year and to otherwise comply with the provisions of the Companies Act 2014 relating to financial statements so far as they are applicable to the company,

(e) the company has relied on the specified exemption contained in section 352 Companies Act 2014. The company 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 Companies Act 2014 and the small companies' regime.

Approved by the board on 21 January 2026 and signed on its behalf by:

Kevin Lawlor
Director

James Lawlor
Director

Lawlor Landscapes Limited
STATEMENT OF CHANGES IN EQUITY
as at 31 August 2025

	Called up share capital €	Retained earnings €	Total €
At 1 September 2023	100	154,500	154,600
Profit for the financial year	-	152,193	152,193
At 31 August 2024	100	306,693	306,793
Profit for the financial year	-	130,582	130,582
At 31 August 2025	100	437,275	437,375

Lawlor Landscapes Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 August 2025

1. General Information

Lawlor Landscapes Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 724524. The registered office of the company is Wrenfield Cottage, Newtown Little, Bridgetown, Wexford, Y35 F8X8, Ireland. Landscape Services The financial statements have been presented in Euro (€) which is also the functional currency of the company.

2. Summary of Significant Accounting Policies

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company's financial statements.

Statement of compliance

The financial statements of the company for the financial year ended 31 August 2025 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014.

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention except for certain properties and financial instruments that are measured at revalued amounts or fair values, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for assets. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A, issued by the Financial Reporting Council.

The company qualifies as a small company as defined by section 280A of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Companies Act 2014 and Section 1A of FRS 102.

Turnover

Turnover is recognised to the extent that the company obtains the right to consideration in exchange for its performance. Turnover comprises the fair value of consideration received and receivable exclusive of value added tax and after discounts and rebates.

Where the consideration receivable in cash or cash equivalents is deferred, and the arrangement constitutes a financing transaction, the fair value of the consideration is measured as the present value of all future receipts using the imputed rate of interest.

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have passed to the buyer, usually on dispatch of the goods, the amount of turnover can be measured reliably, it is probable that the economic benefits associated with the transaction will flow to the entity and the costs incurred or to be incurred in respect of the transaction can be measured reliably.

Turnover from the provision of services is recognised in the accounting period in which the services are rendered and the outcome of the contract can be estimated reliably. The company uses the percentage of completion method based on the actual service performed as a percentage of the total services to be provided.

Goodwill

Purchased goodwill arising on the acquisition of a business represents the excess of the acquisition cost over the fair value of the identifiable net assets including other intangible fixed assets when they were acquired. Purchased goodwill is capitalised in the Balance Sheet and amortised on a straight line basis over its economic useful life of 5 years, which is estimated to be the period during which benefits are expected to arise. On disposal of a business any goodwill not yet amortised is included in determining the profit or loss on sale of the business.

Lawlor Landscapes Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 August 2025

Tangible assets and depreciation

Tangible assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible assets, less their estimated residual value, over their expected useful lives as follows:

Plant and machinery	-	20% Straight line
Fixtures, fittings and equipment	-	20% Straight line
Motor vehicles	-	20% Reducing Balance

The carrying values of tangible fixed assets are reviewed annually for impairment in periods if events or changes in circumstances indicate the carrying value may not be recoverable.

Leasing and hire purchases

Tangible assets held under leasing and Hire Purchases arrangements which transfer substantially all the risks and rewards of ownership to the company are capitalised and included in the Balance Sheet at their cost or valuation, less depreciation. The corresponding commitments are recorded as liabilities. Payments in respect of these obligations are treated as consisting of capital and interest elements, with interest charged to the Profit and Loss Account.

Stocks

Stocks are valued at the lower of cost and estimated selling price less costs to complete and sell. Stocks are determined on a first-in first-out basis. Cost comprises expenditure incurred in the normal course of business in bringing stocks to their present location and condition. Full provision is made for obsolete and slow moving items. Estimated selling price less costs to complete and sell comprises actual or estimated selling price (net of trade discounts) less all further costs to completion or to be incurred in marketing and selling.

Trade and other debtors

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases the receivables are stated at cost less impairment losses for bad and doubtful debts.

Borrowing costs

Borrowing costs relating to the acquisition of assets are capitalised at the appropriate rate by adding them to the cost of assets being acquired. Investment income earned on the temporary investment of specific borrowings pending their expenditure on the assets is deducted from the borrowing costs eligible for capitalisation. All other borrowing costs are recognised in profit or loss in the period in which they are incurred.

Trade and other creditors

Trade and other creditors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest rate method, unless the effect of discounting would be immaterial, in which case they are stated at cost.

Employee benefits

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The company also operates a defined benefit pension scheme for its employees providing benefits based on final pensionable pay. The assets of this scheme are also held separately from those of the company, being invested with pension fund managers.

Taxation and deferred taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the financial year and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Balance Sheet date.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the company's taxable profits and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the Balance Sheet date.

Lawlor Landscapes Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 31 August 2025

Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the Balance Sheet date. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated at the rates of exchange ruling at the date of the transaction. Non-monetary items that are measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined. The resulting exchange differences are dealt with in the Profit and Loss Account.

Ordinary share capital

The ordinary share capital of the company is presented as equity.

3. Operating profit	2025	2024
	€	€
Operating profit is stated after charging/(crediting):		
Depreciation of tangible assets	56,589	46,670
Amortisation of goodwill	98,567	98,567
(Profit) on disposal of tangible assets	(10,287)	(11,640)
	<u><u> </u></u>	<u><u> </u></u>
4. Interest payable and similar expenses	2025	2024
	€	€
Interest	1,302	1,519
	<u><u> </u></u>	<u><u> </u></u>
5. Employees		
The average monthly number of employees during the financial year was as follows:		
	2025	2024
	Number	Number
Director	1	1
Employees	3	3
	<u><u> </u></u>	<u><u> </u></u>
	4	4
	<u><u> </u></u>	<u><u> </u></u>
6. Intangible assets		
	Goodwill	Total
	€	€
Cost		
At 1 September 2024	492,835	492,835
	<u> </u>	<u> </u>
At 31 August 2025	492,835	492,835
	<u> </u>	<u> </u>
Provision for diminution in value		
At 1 September 2024	197,134	197,134
Charge for financial year	98,567	98,567
	<u> </u>	<u> </u>
At 31 August 2025	295,701	295,701
	<u> </u>	<u> </u>
Net book value		
At 31 August 2025	197,134	197,134
	<u><u> </u></u>	<u><u> </u></u>
At 31 August 2024	295,701	295,701
	<u><u> </u></u>	<u><u> </u></u>

Lawlor Landscapes Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 31 August 2025

7. Tangible assets

	Plant and machinery	Fixtures, fittings and equipment	Motor vehicles	Total
	€	€	€	€
Cost				
At 1 September 2024	157,053	3,586	90,978	251,617
Additions	64,524	569	-	65,093
Disposals	(1,014)	-	-	(1,014)
	<u>220,563</u>	<u>4,155</u>	<u>90,978</u>	<u>315,696</u>
Depreciation				
At 1 September 2024	49,775	1,174	32,752	83,701
Charge for the financial year	44,113	831	11,645	56,589
On disposals	(406)	-	-	(406)
	<u>93,482</u>	<u>2,005</u>	<u>44,397</u>	<u>139,884</u>
Net book value				
At 31 August 2025	<u>127,081</u>	<u>2,150</u>	<u>46,581</u>	<u>175,812</u>
At 31 August 2024	<u>107,278</u>	<u>2,412</u>	<u>58,226</u>	<u>167,916</u>

8. Stocks

	2025 €	2024 €
Finished goods and goods for resale	<u>396</u>	<u>948</u>

The replacement cost of stock did not differ significantly from the figures shown.

9. Debtors

	2025 €	2024 €
Trade debtors	10,318	33,980
Directors' current accounts (Note 14)	230	-
Taxation	90,387	93,962
Prepayments	6,796	6,649
Accrued income	21,432	39,074
	<u>129,163</u>	<u>173,665</u>

10. Creditors

	2025 €	2024 €
Amounts falling due within one year		
Amounts owed to credit institutions	175	57
Net obligations under finance leases and hire purchase contracts	2,816	14,105
Trade creditors	14,904	27,947
Taxation	35,138	41,033
Directors' current accounts (Note 14)	188,658	222,619
Other creditors	201,701	233,097
Pension accrual	300	391
Accruals	10,031	9,679
	<u>453,723</u>	<u>548,928</u>

Lawlor Landscapes Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 31 August 2025

11. Creditors	2025	2024
Amounts falling due after more than one year	€	€
Finance leases and hire purchase contracts	-	1,514
	<u> </u>	<u> </u>
Net obligations under finance leases and hire purchase contracts		
Repayable within one year	2,816	14,105
Repayable between one and five years	-	1,514
	<u> </u>	<u> </u>
	2,816	15,619
	<u> </u>	<u> </u>
12. Income Statement		
	2025	2024
	€	€
At 1 September 2024	306,693	154,500
Profit for the financial year	130,582	152,193
	<u> </u>	<u> </u>
At 31 August 2025	437,275	306,693
	<u> </u>	<u> </u>
13. Capital commitments		
The company had no material capital commitments at the financial year-ended 31 August 2025.		
14. Directors' remuneration and transactions	2025	2024
	€	€
Directors' remuneration		
Remuneration	42,000	41,231
Pension contributions	42,200	33,200
	<u> </u>	<u> </u>
	84,200	74,431
	<u> </u>	<u> </u>
The following amounts are repayable to the directors:		
	2025	2024
	€	€
Kevin Lawlor	-	515
James Lawlor	188,658	222,104
	<u> </u>	<u> </u>
	188,658	222,619
	<u> </u>	<u> </u>
Net balances due (to) the directors:		
	2025	2024
	€	€
Kevin Lawlor	230	(515)
James Lawlor	(188,658)	(222,104)
	<u> </u>	<u> </u>
	(188,428)	(222,619)
	<u> </u>	<u> </u>

No interest has or will be charged on the directors loans. The loans are repayable on demand.

15. Post-Balance Sheet Events

There have been no significant events affecting the company since the financial year-end.

Lawlor Landscapes Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 August 2025

16. Ultimate Controlling Party

The ultimate controlling party of the company is Kevin Lawlor.

17. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 21 January 2026.