

Company Number: 651973

Hadfield Green Limited

Abridged Unaudited Financial Statements

for the financial year ended 30 June 2025

Hadfield Green Limited

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Hadfield Green Limited
DIRECTOR AND OTHER INFORMATION

Director	Neil Sullivan
Company Secretary	Sarah Sullivan
Company Number	651973
Registered Office and Business Address	2 Dublin Landings North Dock Dublin 1 Ireland
Accountants	Fenero Taxation Services Limited Block D Tyrrelstown Plaza Dublin 15 D15 K4PY Ireland

Hadfield Green Limited

DIRECTOR'S RESPONSIBILITIES STATEMENT

for the financial year ended 30 June 2025

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

"General responsibilities

The director is responsible for preparing the Director's Report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the director to prepare financial statements for each financial year. Under that law, the director has 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 director must not approve the financial statements unless he is 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 director is 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 director is 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 him to ensure that the financial statements and Director's Report comply with the Companies Act 2014. He is 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.

Director's declaration on unaudited financial statements

In relation to the financial statements which comprise the Balance Sheet and the related notes:

The director approves these financial statements and confirms that he is 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 director confirms that he has made available to Fenero Taxation Services Limited, all the company's accounting records and provided all the information, books and documents necessary for the compilation of the financial statements.

The director confirms that to the best of his knowledge and belief, the accounting records reflect all the transactions of the company for the financial year ended 30 June 2025."

Signed on behalf of the board

Neil Sullivan
Director

6 February 2026

Hadfield Green Limited

BALANCE SHEET

as at 30 June 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets		<u>5,690</u>	<u>8,454</u>
Current Assets			
Debtors		377,191	286,105
Investments		11,000	11,000
Cash at bank and in hand		9,437	2,747
		<u>397,628</u>	<u>299,852</u>
Creditors: amounts falling due within one year	5	<u>(413,726)</u>	<u>(312,853)</u>
Net Current Liabilities		<u>(16,098)</u>	<u>(13,001)</u>
Total Assets less Current Liabilities		<u>(10,408)</u>	<u>(4,547)</u>
Creditors:			
amounts falling due after more than one year	5	<u>(4,964)</u>	<u>(22,362)</u>
Net Liabilities		<u>(15,372)</u>	<u>(26,909)</u>
Capital and Reserves			
Called up share capital presented as equity	7	100	100
Retained earnings		<u>(15,472)</u>	<u>(27,009)</u>
Shareholders' Deficit		<u>(15,372)</u>	<u>(26,909)</u>

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.

I as Director of Hadfield Green 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) I 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.

Approved by the board on 6 February 2026 and signed on its behalf by:

Neil Sullivan
Director

Hadfield Green Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

1. General Information

Hadfield Green Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 651973. The registered office of the company is 2 Dublin Landings, North Dock, Dublin 1, Ireland which is also the principal place of business of the company. The Company was incorporated on 18th June 2019. The principal activity of the company is to provide Other Professional, Scientific And Technical Activities.

The director is satisfied with the performance of the company to date. The director not expecting to make any significant changes to the nature of business in the near future. 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 30 June 2025 have been prepared on the going concern basis and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (FRS 102).

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.

Turnover

Turnover comprises the invoice value of services supplied by the company, exclusive of trade discounts and value added tax.

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:

Fixtures, fittings and equipment	-	12.50% Straight line
Motor vehicles	-	25% Straight line
Computer Equipment	-	33% Straight line

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.

Investments

Current asset investments are stated at the lower of cost and net realisable value.

Work in progress

Work in progress is reflected in the accounts at the expected revenue due for work carried out during the period that has not yet been invoiced.

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.

Hadfield Green Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

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.

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.

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:		
Depreciation of tangible assets	2,764	2,257
Loss on foreign currencies	74	1,088
	<u> </u>	<u> </u>

4. Employees and remuneration

Number of employees

The average number of persons employed (including executive director) during the financial year was as follows:

	2025	2024
	Number	Number
Directors	1	1
Employees	2	3
	<u> </u>	<u> </u>
	3	4

5. Creditors	2025	2024
	€	€

Included in creditors:

Amounts falling due within one year

Bank loans and overdrafts	22,452	54,451
Taxation (Note 6)	141,109	184,841
	<u> </u>	<u> </u>

Amounts falling due after more than one year

Loans	4,964	22,362
	<u> </u>	<u> </u>

Loans

Repayable in one year or less, or on demand	22,452	54,451
Repayable between one and two years	4,964	22,362
	<u> </u>	<u> </u>
	27,416	76,813

Hadfield Green Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

6. Taxation		2025	2024
		€	€
Creditors:			
VAT		129,610	177,362
Corporation tax		1,143	822
PAYE		10,356	6,657
		141,109	184,841

7. Share capital		2025	2024
		€	€
Description	Number of shares	Value of units	
Authorised			
Ordinary	10,000,000	€1.00 each	10,000,000
			10,000,000
Allotted, called up and fully paid			
Ordinary	100	€1.00 each	100
			100

The director's and the secretary's interests in the shares of the company are as follows:-

		Number Held	
Name	Class of Shares	At	
		30/06/25	01/07/24
Neil Sullivan	Ordinary	100	100

8. Profit and loss account		2025	2024
		€	€
At 1 July 2024		(27,009)	64,234
Profit/(loss) for the financial year		11,537	(91,243)
At 30 June 2025		(15,472)	(27,009)

9. Director's remuneration and transactions		2025	2024		
		€	€		
Director's remuneration					
Remuneration		132,604	104,000		
	Balance at	Advances	Repayments	Balance at	Maximum
	30/06/25			30/06/24	in year
	€	€	€	€	€
Neil Sullivan	10,370	6,708	-	2,010	8,718

The amounts due are interest-free, unsecured and repayable on demand.

The aggregate value of all such arrangements with the director at the end of the financial year, expressed as a percentage of the company's relevant net assets: **-67.460%**

Hadfield Green Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

10. Exceptional Item

Exceptional items are those that the directors' view are required to be separately disclosed by virtue of their size or incidence to enable a full understanding of the company's financial performance.

The exceptional item amount of €108,324 relates to an amount owed from a related part company (Hadfield Green Search Limited) which was dissolved.