

Company Number: 386305

Haggardstown Landscaping Limited
Abridged Unaudited Financial Statements
for the financial year ended 30 April 2025

Haggardstown Landscaping Limited
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Haggardstown Landscaping Limited

BALANCE SHEET

as at 30 April 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	6	<u>371,494</u>	<u>380,371</u>
Current Assets			
Stocks	7	70,000	70,000
Debtors	8	18,391	16,915
Cash and cash equivalents		<u>341,017</u>	<u>205,230</u>
		<u>429,408</u>	<u>292,145</u>
Creditors: amounts falling due within one year	9	<u>(242,101)</u>	<u>(236,738)</u>
Net Current Assets		<u>187,307</u>	<u>55,407</u>
Total Assets less Current Liabilities		558,801	435,778
Creditors:			
amounts falling due after more than one year	10	<u>(73,727)</u>	<u>(71,010)</u>
Net Assets		<u><u>485,074</u></u>	<u><u>364,768</u></u>
Capital and Reserves			
Called up share capital presented as equity		250	250
Retained earnings		<u>484,824</u>	<u>364,518</u>
Equity attributable to owners of the company		<u><u>485,074</u></u>	<u><u>364,768</u></u>

Haggardstown Landscaping Limited

BALANCE SHEET

as at 30 April 2025

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 Haggardstown Landscaping 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 23 January 2026 and signed on its behalf by:

Patrick Reenan
Director

Jennifer Mc Ardle
Director

Haggardstown Landscaping Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

1. General Information

Haggardstown Landscaping Limited is a company limited by shares incorporated in Ireland

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 year ended 30 April 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 comprises the invoice value of goods 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:

Land and buildings freehold	-	4% Straight line
Long leasehold property	-	10% Straight line
Plant and machinery	-	12.5% Straight Line
Fixtures, fittings and equipment	-	12.5% Straight Line
Motor vehicles	-	12.5% 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.

Leasing

Rentals payable under operating leases are dealt with in the Profit and Loss Account as incurred over the period of the rental agreement.

Stocks

Stocks are valued at the lower of cost and net realisable value. 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. Net realisable value 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.

Haggardstown Landscaping Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 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

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.

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	53,394	49,084
Profit on foreign currencies	(1,649)	-
	<u> </u>	<u> </u>
4. Interest payable and similar expenses	2025	2024
	€	€
Interest	5,370	6,005
	<u> </u>	<u> </u>
5. Employees		
The average monthly number of employees, including directors, during the financial year was 18, (2024 - 18).		
	2025	2024
	Number	Number
Administration	18	18
	<u> </u>	<u> </u>

Haggardstown Landscaping Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 30 April 2025

6. Tangible assets		Land and buildings freehold	Long leasehold property	Plant and machinery	Fixtures, fittings and equipment	Motor vehicles	Total
		€	€	€	€	€	€
Cost							
At 1 May 2024		166,650	20,000	202,445	9,941	337,481	736,517
Additions		-	-	10,000	301	34,216	44,517
At 30 April 2025		166,650	20,000	212,445	10,242	371,697	781,034
Depreciation							
At 1 May 2024		-	20,000	160,926	7,588	167,632	356,146
Charge for the financial year		-	-	11,503	489	41,402	53,394
At 30 April 2025		-	20,000	172,429	8,077	209,034	409,540
Net book value							
At 30 April 2025		166,650	-	40,016	2,165	162,663	371,494
At 30 April 2024		166,650	-	41,519	2,353	169,849	380,371

Haggardstown Landscaping Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 30 April 2025

7. Stocks	2025	2024
	€	€
Work in progress	20,000	20,000
Finished goods and goods for resale	50,000	50,000
	<u>70,000</u>	<u>70,000</u>
The replacement cost of stock did not differ significantly from the figures shown.		
8. Debtors	2025	2024
	€	€
Trade debtors	7,000	7,000
Taxation	3,014	-
Prepayments	8,377	9,915
	<u>18,391</u>	<u>16,915</u>
9. Creditors	2025	2024
Amounts falling due within one year	€	€
Amounts owed to credit institutions	16,478	27,643
Net obligations under finance leases and hire purchase contracts	27,546	25,458
Trade creditors	138,335	123,794
Taxation	12,892	16,993
Other creditors	7,000	7,000
Accruals	39,850	35,850
	<u>242,101</u>	<u>236,738</u>
10. Creditors	2025	2024
Amounts falling due after more than one year	€	€
Finance leases and hire purchase contracts	73,727	71,010
Loans		
Repayable in one year or less, or on demand	16,478	27,643
Repayable between two and five years	-	-
	<u>90,205</u>	<u>98,653</u>
Net obligations under finance leases and hire purchase contracts		
Repayable within one year	27,546	25,458
Repayable between one and five years	73,727	71,010
	<u>101,273</u>	<u>96,468</u>

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for the financial year ended 30 April 2025

11. Income Statement

	2025	2024
	€	€
At 1 May 2024	364,518	233,874
Profit for the financial year	120,306	130,644
	<hr/>	<hr/>
At 30 April 2025	484,824	364,518
	<hr/> <hr/>	<hr/> <hr/>

12. Directors' remuneration

	2025	2024
	€	€
Fees	(30,000)	30,000
Remuneration	72,220	72,020
Pension contributions	7,745	6,676
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	49,965	108,696
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13. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 23 January 2026.