

Company Number: 387987

Cosgrove Landscaping and Nurseries Limited

Abridged Unaudited Financial Statements

for the financial year ended 30 June 2025

Cosgrove Landscaping and Nurseries Limited

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Cosgrove Landscaping and Nurseries Limited

DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 30 June 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 Reconciliation of Shareholders' Funds 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 Manning Financial Consultants Limited, (Chartered 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 30 June 2025."

Signed on behalf of the board

Tony Cosgrove
Director

13 January 2026

Rhona Cosgrove
Director

13 January 2026

Cosgrove Landscaping and Nurseries Limited

BALANCE SHEET

as at 30 June 2025

	Notes	2025 €	2024 €
Fixed Assets			
Intangible assets	7	60,000	66,000
Tangible assets	8	119,567	103,400
Fixed Assets		179,567	169,400
Current Assets			
Stocks	9	2,130	2,450
Debtors	10	22,632	29,512
Cash and cash equivalents		238,098	168,537
		262,860	200,499
Creditors: amounts falling due within one year	11	(70,371)	(56,211)
Net Current Assets		192,489	144,288
Total Assets less Current Liabilities		372,056	313,688
Creditors:			
amounts falling due after more than one year	12	(70,919)	(60,502)
Net Assets		301,137	253,186
Capital and Reserves			
Called up share capital presented as equity	14	2	2
Retained earnings		301,135	253,184
Equity attributable to owners of the company		301,137	253,186

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 Cosgrove Landscaping and Nurseries 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 13 January 2026 and signed on its behalf by:

Tony Cosgrove
Director

Rhona Cosgrove
Director

Cosgrove Landscaping and Nurseries Limited
RECONCILIATION OF SHAREHOLDERS' FUNDS

as at 30 June 2025

	Called up share capital €	Retained earnings €	Total €
At 1 July 2023	2	214,960	214,962
Profit for the financial year	-	38,224	38,224
At 30 June 2024	2	253,184	253,186
Profit for the financial year	-	47,951	47,951
At 30 June 2025	2	301,135	301,137

Cosgrove Landscaping and Nurseries Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

1. General Information

Cosgrove Landscaping and Nurseries Limited is a company limited by shares incorporated in Ireland. Ballyteague, Kilmeague, Naas, Co Kildare is the registered office, which is also the principal place of business of the company. The principal activity of the company is landscaping. 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 year ended 30 June 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. 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 represents the total invoice value, excluding value added tax, of sales made during the year.

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 20 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.

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
Plant and machinery	-	12.5% Reducing balance
Fixtures, fittings and equipment	-	12.5% Reducing Balance
Motor vehicles	-	20% 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 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.

Cosgrove Landscaping and Nurseries Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

Stocks

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

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and in hand. In the Balance Sheet bank overdrafts are shown within Creditors.

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.

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. Turnover

The whole of the company's turnover is attributable to its market in the Republic of Ireland and is derived from the principal activity of landscaping.

4. Operating profit	2025	2024
	€	€
Operating profit is stated after charging/(crediting):		
Amortisation of intangible assets	6,000	6,000
Depreciation of tangible assets	22,613	18,920
(Profit) on disposal of tangible assets	(6,260)	(6,504)
	<u><u> </u></u>	<u><u> </u></u>
5. Interest payable and similar expenses	2025	2024
	€	€
Interest	6,846	3,548
	<u><u> </u></u>	<u><u> </u></u>

Cosgrove Landscaping and Nurseries Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

6. Employees

The average monthly number of employees, including directors, during the financial year was 3, (2024 - 3).

7. Intangible assets

	Goodwill	Total
	€	€
Cost		
At 1 July 2024	120,000	120,000
At 30 June 2025	120,000	120,000
Provision for diminution in value		
At 1 July 2024	54,000	54,000
Charge for financial year	6,000	6,000
At 30 June 2025	60,000	60,000
Net book value		
At 30 June 2025	60,000	60,000
At 30 June 2024	66,000	66,000

8. Tangible assets

	Land and buildings freehold	Plant and machinery	Fixtures, fittings and equipment	Motor vehicles	Total
	€	€	€	€	€
Cost					
At 1 July 2024	20,137	121,050	1,015	48,411	190,613
Additions	-	47,154	-	-	47,154
Disposals	-	(12,500)	-	-	(12,500)
At 30 June 2025	20,137	155,704	1,015	48,411	225,267
Depreciation					
At 1 July 2024	20,137	57,059	335	9,682	87,213
Charge for the financial year	-	12,846	85	9,682	22,613
On disposals	-	(4,126)	-	-	(4,126)
At 30 June 2025	20,137	65,779	420	19,364	105,700
Net book value					
At 30 June 2025	-	89,925	595	29,047	119,567
At 30 June 2024	-	63,991	680	38,729	103,400

9. Stocks

	2025	2024
	€	€
Finished goods and goods for resale	2,130	2,450

Cosgrove Landscaping and Nurseries Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

10. Debtors	2025 €	2024 €
Trade debtors	22,009	25,812
Taxation	-	3,126
Prepayments	623	574
	<u>22,632</u>	<u>29,512</u>
	<u><u>22,632</u></u>	<u><u>29,512</u></u>
11. Creditors	2025	2024
Amounts falling due within one year	€	€
Amounts owed to credit institutions	19,882	14,055
Net obligations under finance leases and hire purchase contracts	9,202	8,692
Trade creditors	8,675	9,668
Taxation	19,582	13,057
Directors' current accounts (Note 17)	4,280	1,989
Accruals	8,750	8,750
	<u>70,371</u>	<u>56,211</u>
	<u><u>70,371</u></u>	<u><u>56,211</u></u>
12. Creditors	2025	2024
Amounts falling due after more than one year	€	€
Bank loans	49,234	29,614
Finance leases and hire purchase contracts	21,685	30,888
	<u>70,919</u>	<u>60,502</u>
	<u><u>70,919</u></u>	<u><u>60,502</u></u>
Loans		
Repayable in one year or less, or on demand	19,882	14,055
Repayable between one and two years	26,773	9,470
Repayable between two and five years	22,461	20,144
	<u>69,116</u>	<u>43,669</u>
	<u><u>69,116</u></u>	<u><u>43,669</u></u>
Net obligations under finance leases and hire purchase contracts		
Repayable within one year	9,202	8,692
Repayable between one and five years	21,685	30,888
	<u>30,887</u>	<u>39,580</u>
	<u><u>30,887</u></u>	<u><u>39,580</u></u>
The directors have given a personal guarantee to AIB in the sum of €34,000.		
13. Taxation	2025	2024
	€	€
Debtors:		
VAT	-	3,126
	<u>-</u>	<u>3,126</u>
Creditors:		
VAT	4,515	-
Corporation tax	7,907	6,478
PAYE	7,160	6,579
	<u>19,582</u>	<u>13,057</u>
	<u><u>19,582</u></u>	<u><u>13,057</u></u>

Cosgrove Landscaping and Nurseries Limited

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for the financial year ended 30 June 2025

14. Share capital			2025	2024
			€	€
Description	Number of shares	Value of units		
Authorised				
Ordinary Shares Class 1	300,000	€1.00 each	<u>300,000</u>	<u>300,000</u>
Allotted, called up and fully paid				
Ordinary Shares Class 1	2	€1.00 each	<u>2</u>	<u>2</u>

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

Name	Class of Shares	Number Held	
		At 30/06/25	01/07/24
Tony Cosgrove	Ordinary Shares Class 1	1	1
Rhona Cosgrove	Ordinary Shares Class 1	1	1
		<u>2</u>	<u>2</u>

15. Income Statement

	2025	2024
	€	€
At 1 July 2024	<u>253,184</u>	214,960
Profit for the financial year	<u>47,951</u>	38,224
At 30 June 2025	<u>301,135</u>	<u>253,184</u>

16. Capital commitments

The company had no material capital commitments at the financial year-ended 30 June 2025.

17. Directors' remuneration and transactions

	2025	2024
	€	€
Remuneration	<u>43,103</u>	<u>42,068</u>

The following amounts are repayable to the directors:

	2025	2024
	€	€
Tony Cosgrove	<u>4,280</u>	<u>1,989</u>

18. Post-Balance Sheet Events

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

19. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 13 January 2026.