

Registration number 697045

Bawn Nurseries & Landscaping Services Limited

Abridged Accounts

for the Year ended 30th. June 2025

Bawn Nurseries & Landscaping Services Limited

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Bawn Nurseries & Landscaping Services Limited

Company Information

Directors	Shane McKenna Ann McKenna
Secretary	Ann McKenna
Company Number	697045
Registered Office	Williamstown, Trim Road, Navan, Co. Meath.
Business Address	Williamstown, Trim Road, Navan, Co. Meath
Accountants	Phil Cuffe & Associates, Balreask, Trim Road, Navan, Co. Meath
Bankers	Permanent TSB, Kennedy Road, Navan, Co. Meath

Bawn Nurseries & Landscaping Services Limited
Abridged Balance Sheet
as at 30th June 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible Assets		209,420	201,065
Current Assets			
Inventories	51,175		38,325
Trade and other receivables	0		1,339
Cash and cash equivalents	174,144		148,905
	225,319		188,569
Creditors: amounts falling due within one year	278,427		258,857
Net Current Assets(Liabilities)		(53,108)	(70,288)
Total Assets less Current Liabilities		156,312	130,777
Capital and Reserves			
Share Capital	5	100	100
Retained Profit	4	156,212	130,677
Equity Shareholders' Funds		156,312	130,777

We, as directors of Bawn Nurseries & Landscaping Services Ltd, state that-

- (a) the company is availing itself of the exemption provided for by Chapter 15 of Part 6 Companies Act 2014;
- (b) the company is availing itself of the exemption on the grounds that Section 358 is complied with;
- (c) no notice under subsection (1) of Section 334 has, in accordance with subsection (2) of that section, been served on the company
- (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 the financial year and of its profit or loss for such a year and to otherwise comply with the provisions of 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 s. 352 Companies Act 2014 (as a micro company); has done so on the grounds that the company is entitled to the benefit of that exemption as a micro company and the abridged Financial Statements have been properly prepared in accordance with s353 Companies Act 2014.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the micro companies regime and in accordance with Financial Reporting Statement 105 'The Financial Statement Reporting Standard applicable to Micro Entities Regime'.

On behalf of the board

24th. February 2026

Shane McKenna Director

Ann McKenna Director

The notes on pages 4 to 5 form an integral part of these financial statements.

Bawn Nurseries & Landscaping Services Limited

Notes to the Abridged Financial Statements for the year ended 30th. June, 2025

1. Accounting Policies

The significant accounting policies adopted by the Company are as follows:

1.1. Basis of Preparation

The statutory statements have been prepared on the going concern basis, under the historical cost convention and comply with the accounting standards issued by the Financial Reporting Council for the UK and Republic of Ireland, applicable to Micro-Entities, FRS 105 and the Companies Act 2014

1.3. Functional Currency

The functional currency of the financial statements is the euro.

1.3 Revenue Recognition

Revenue from the sale of goods is recognised when the company has transferred to the buyer the significant risks and rewards of ownership of the goods, the company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold, the amount of revenue can be measured reliably, it is probable that the economic benefits associated with the transaction will flow to the company and the costs incurred or to be incurred in respect of the transaction can be measured reliably.

1.4 Interest Receivable

Interest received is recorded as income in the year in which it is earned.

1.4 Tangible Fixed Assets and Depreciation

Premises, equipment and motor vehicles are all stated at cost less accumulated depreciation to date.

Depreciation is calculated in order to write off the cost of tangible assets over their estimated useful lives, as follows:

Additions to Premises	10% Straight Line
Motor Vehicles	20% Reducing Balance
Equipment	15% Straight Line.

1.5 Taxation

The charge for taxation is based on the profit for the year and is calculated with reference to the tax rates applying at the balance sheet date.

Deferred taxation is calculated on the differences between the company's taxable profits and the results as stated in the statutory financial statements that arise from the inclusion of gains and losses in tax assessments in periods different from those in which they are recognised in the financial statements.

The directors do not consider the timing differences and the tax applicable to be material and have therefore made no provision for deferred tax.

2. Turnover

The total turnover of the company for the period has been derived from its principal activity wholly undertaken in Ireland.

Bawn Nurseries & Landscaping Services Limited

**Notes to the Abridged Financial Statements
for the year ended, 30th. June 2025**

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4	Movement on Profit and Loss Reserves within one year	2025	2024
		€	€
	Profit & Loss Reserves brought forward	130,677	89,826
	Profit for the Financial Year	<u>25,535</u>	<u>40,851</u>
	Profit & Loss Reserves carried forward	<u>156,212</u>	<u>130,677</u>

5.	Share capital	2025	2024
		€	€
	Authorised equity.		
	100,000 Ordinary shares of €1.00 each	100,000	100,000
	Allotted, called up and fully paid equity		
	100 Ordinary shares of €1.00 each	100	100

6. Approval of financial statements

The financial statements were approved by the Board on 24^h. February 2026