

Graham Farrell Landscapes Ltd.
Abridged Unaudited Financial Statements
for the financial year ended 31 December 2025

Graham Farrell Landscapes Ltd.
CONTENTS

	Page
Accountants' Report	3
Balance Sheet	4
Reconciliation of Shareholders' Funds	5
Notes to the Financial Statements	6 - 8

Graham Farrell Landscapes Ltd.
CHARTERED ACCOUNTANTS REPORT
to the Director on the Compilation of the unaudited Abridged financial statements
of Graham Farrell Landscapes Ltd.
for the financial year ended 31 December 2025

In accordance with the engagement letter and in order to assist you to fulfil your duties under the Companies Act 2014, we have compiled for your approval the abridged financial statements of the company for the financial year ended 31 December 2025 as set out on pages 4 to 8 which comprise the Balance Sheet, the Reconciliation of Shareholders' Funds and the related notes from the company's accounting records and information and explanations you have given to us.

As a practising member firm of the Institute of Chartered Accountants Ireland, we are subject to its ethical and other professional requirements which are detailed at <https://www.charteredaccountants.ie/Professional-Standards/Home>

This report is made solely to the director of Graham Farrell Landscapes Ltd., in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the company's Director that we have done so, and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and its director for our work or for this report.

We have carried out this engagement in accordance with guidance issued by Chartered Accountants Ireland and have complied with the relevant ethical guidance laid down by Chartered Accountants Ireland relating to members undertaking the compilation of financial statements.

You have acknowledged on the Balance Sheet for the year ended 31 December 2025 your duty to ensure that Graham Farrell Landscapes Ltd. has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of Graham Farrell Landscapes Ltd.. You consider that Graham Farrell Landscapes Ltd. is exempt from the statutory audit requirement for the financial year.

We have not been instructed to carry out an audit or a review of the abridged financial statements of Graham Farrell Landscapes Ltd.. For this reason, we have not verified the adequacy, accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory abridged financial statements.

TYNAN DILLON NAAS LTD.

Chartered Accountants
3 Elm House,
Millennium Park,
Naas,
Co. Kildare.
W91 FY05

16 February 2026

Graham Farrell Landscapes Ltd.

BALANCE SHEET

as at 31 December 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	6	48,132	28,226
		<hr/>	<hr/>
Current Assets			
Debtors	7	14,477	19,302
Cash and cash equivalents		12,183	2,975
		<hr/>	<hr/>
		26,660	22,277
		<hr/>	<hr/>
Creditors: amounts falling due within one year	8	(34,339)	(17,792)
		<hr/>	<hr/>
Net Current (Liabilities)/Assets		(7,679)	4,485
		<hr/>	<hr/>
Total Assets less Current Liabilities		40,453	32,711
		<hr/> <hr/>	<hr/> <hr/>
Capital and Reserves			
Called up share capital presented as equity		100	100
Retained earnings		40,353	32,611
		<hr/>	<hr/>
Shareholders' Funds		40,453	32,711
		<hr/> <hr/>	<hr/> <hr/>

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 Director's of Graham Farrell Landscapes Ltd., 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 16 February 2026 and signed on its behalf by:

Graham Farrell
Director

Graham Farrell Landscapes Ltd.
RECONCILIATION OF SHAREHOLDERS' FUNDS

as at 31 December 2025

	Called up share capital €	Retained earnings €	Total €
At 1 January 2024	100	16,452	16,552
Profit for the financial year	-	16,159	16,159
At 31 December 2024	100	32,611	32,711
Profit for the financial year	-	7,742	7,742
At 31 December 2025	100	40,353	40,453

Graham Farrell Landscapes Ltd.

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

1. General Information

Graham Farrell Landscapes Ltd. is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 708471. The registered office of the company is Drummond,, Carbury,, Co. Kildare., W91 TC81 which is also the principal place of business of the company. 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 financial statements.

Statement of compliance

The financial statements of the company for the financial year ended 31 December 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:

Plant and machinery	- 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 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.

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.

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.

Graham Farrell Landscapes Ltd.

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

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	9,104	5,515
(Profit) on disposal of tangible assets	(155)	-
	<u> </u>	<u> </u>
4. Interest payable and similar expenses	2025	2024
	€	€
Interest	433	-
	<u> </u>	<u> </u>

5. Employees

The average monthly number of employees, including director, during the financial year was 2, (2024 - 2).

	2025	2024
	Number	Number
Director	1	1
Employees	1	1
	<u> </u>	<u> </u>
	2	2
	<u> </u>	<u> </u>

6. Tangible assets

	Plant and machinery	Motor vehicles	Total
	€	€	€
Cost			
At 1 January 2025	28,499	15,621	44,120
Additions	29,510	-	29,510
Disposals	(800)	-	(800)
	<u> </u>	<u> </u>	<u> </u>
At 31 December 2025	57,209	15,621	72,830
	<u> </u>	<u> </u>	<u> </u>
Depreciation			
At 1 January 2025	10,035	5,859	15,894
Charge for the financial year	7,151	1,953	9,104
On disposals	(300)	-	(300)
	<u> </u>	<u> </u>	<u> </u>
At 31 December 2025	16,886	7,812	24,698
	<u> </u>	<u> </u>	<u> </u>
Net book value			
At 31 December 2025	40,323	7,809	48,132
	<u> </u>	<u> </u>	<u> </u>
At 31 December 2024	18,464	9,762	28,226
	<u> </u>	<u> </u>	<u> </u>

Graham Farrell Landscapes Ltd.
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

7. Debtors	2025	2024
	€	€
Trade debtors	180	7,581
Other debtors	9,181	10,345
Taxation	5,116	1,376
	<u>14,477</u>	<u>19,302</u>
8. Creditors	2025	2024
Amounts falling due within one year	€	€
Net obligations under finance leases and hire purchase contracts	17,574	-
Taxation	1,558	1,607
Director's current account (Note 11)	12,807	13,785
Accruals	2,400	2,400
	<u>34,339</u>	<u>17,792</u>
9. Profit and loss account	2025	2024
	€	€
At 1 January 2025	32,611	16,452
Profit for the financial year	7,742	16,159
At 31 December 2025	<u>40,353</u>	<u>32,611</u>
10. Capital commitments		
The company had no material capital commitments at the financial year-ended 31 December 2025.		
11. Director's remuneration and transactions	2025	2024
	€	€
Remuneration	24,731	17,749
Pension contributions	4,200	4,200
	<u>28,931</u>	<u>21,949</u>
The following amounts are repayable to the director:	2025	2024
	€	€
Graham Farrell	12,807	13,785
12. Post-Balance Sheet Events		
There have been no significant events affecting the company since the financial year-end.		
13. Approval of financial statements		
The financial statements were approved and authorised for issue by the board on 16 February 2026.		