

Company registration number: 452784

Patrick Murphy Landscaping Ltd

Unaudited abridged financial statements

for the financial year ended 30 June 2025

Patrick Murphy Landscaping Ltd

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Patrick Murphy Landscaping Ltd

Directors and other information

Directors	Carmel Murphy Patrick Murphy
Secretary	Patrick Murphy
Company number	452784
Registered office	Patrick Murphy Landscaping Ltd Carhue, Clonakilty, Co. Cork.
Business address	Carhue, Clonakilty, Co. Cork.
Accountants	JAAD Accounting Services Limited 43 Wolfe Tone Street, Clonakilty, Co. Cork.
Bankers	Bank of Ireland 38 Pearse Street, Clonakilty, Co. Cork.

Patrick Murphy Landscaping Ltd

Year ended 30th June 2025

Directors' Declaration on Unaudited Financial Statements

In relation to the financial statements as set out on pages 3 - 4 to 7:

- 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 judgments 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 JAAD Accounting Services Limited the company's accounting records and provided all the information 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 year ended 30th June 2025.

On behalf of the board

Carmel Murphy
Director

Patrick Murphy
Director

Date: 9th March 2026

Patrick Murphy Landscaping Ltd

Balance sheet As at 30 June 2025

	2025 €	2024 €
Fixed assets	16,626	20,761
Current assets	8,520	170
Creditors: amounts falling due within one year	(24,590)	(31,903)
Net current liabilities	(16,070)	(31,733)
Total assets less current liabilities	556	(10,972)
Creditors: amounts falling due after more than one year	(519)	(4,612)
Accruals and deferred income	(1,920)	(1,920)
Net liabilities	(1,883)	(17,504)
Capital and reserves	(1,883)	(17,504)

We, as directors of Patrick Murphy Landscaping 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 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, and
- (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 Companies Act 2014 relating to financial statements so far as they are applicable to the company.

We, as directors of Patrick Murphy Landscaping Ltd, state that - The company has relied on the specified exemption contained in section 352 Companies Act 2014; the company has done so on the grounds that it is entitled to the benefit of that exemption as a company the qualifies for the micro companies regime and confirm that the abridged Financial Statements have been properly prepared in accordance with section 353 Companies Act 2014.

The notes on pages 5 to 7 form part of these abridged financial statements.

Patrick Murphy Landscaping Ltd

Balance sheet (continued)
As at 30 June 2025

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'.

These abridged financial statements were approved by the board of directors on 9th March 2026 and signed on behalf of the board by:

Carmel Murphy
Director

Patrick Murphy
Director

The notes on pages 5 to 7 form part of these abridged financial statements.

Patrick Murphy Landscaping Ltd

Notes to the abridged financial statements Financial year ended 30 June 2025

1. General information

The company's registered office is Carhue, Clonakilty, Co. Cork. The company is a limited liability company incorporated in the Republic of Ireland and its company registration number is 452784.

2. Accounting policies

The significant accounting policies adopted by Patrick Murphy Landscaping Ltd and applied consistently are as follows:

Basis of preparation

The Financial Statements are prepared on the going concern basis, under the historical cost convention, and comply with the financial reporting standards of the Financial Reporting Council including 'The Financial Reporting Standard applicable to the Micro-Entities Regime - 'FRS 105', the Companies Act 2014.

The financial statements are prepared in Euro, which is the functional currency of the entity.

Turnover

Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts and Value Added Tax.

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer, usually on despatch of the goods; the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

Taxation

Tax is recognised in the statement of comprehensive income, except to the extent that it relates to items recognised in other comprehensive income or directly in capital and reserves. In this case, tax is recognised in other comprehensive income or directly in capital and reserves, respectively.

Tax is recognised on taxable profit for the current and past periods. Tax is measured at the amounts of tax expected to pay or recover using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

Tangible assets

Tangible assets are measured initially at cost, and are subsequently stated at cost less accumulated depreciation and impairment losses.

Patrick Murphy Landscaping Ltd

Notes to the abridged financial statements (continued) Financial year ended 30 June 2025

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Plant and machinery	- 15%	straight line
Fittings fixtures and equipment	- 15%	straight line
Motor vehicles	- 20%	reducing balance

If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of tangible assets, the depreciation is revised prospectively to reflect the new estimates.

Hire purchase and finance leases

Assets held under finance leases are recognised in the balance sheet as assets and liabilities at the lower of the fair value of the assets and the present value of the minimum lease payments, which is determined at the inception of the lease term. Any initial direct costs of the lease are added to the amount recognised as an asset.

Lease payments are apportioned between the finance charges and reduction of the outstanding lease liability using the effective interest method. Finance charges are allocated to each period so as to produce a constant rate of interest on the remaining balance of the liability.

Trade and other debtors

Trade and other debtors including amounts owed from group companies are recognised initially at transaction price (including transaction costs).

Cash at bank and on hand

Cash and at bank and on hand include cash on hand, demand deposits and other term highly liquid investments regardless of maturity. Bank overdrafts are shown within borrowings in current liabilities on the balance sheet.

Creditors and accruals

Creditors are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities.

Accruals are presented as non-current liabilities.

Creditors and accruals including amounts owed to group companies are recognised initially at transaction price (including transaction costs).

Borrowings

Borrowings are recognised initially at the transaction price (including transaction costs). Interest is recognised as per the contract on an accruals basis. Transaction costs are written off to the profit and loss over the life of the loan on straight line basis where material

Borrowings are classified as current liabilities unless the term of the borrowings is greater than a year.

Patrick Murphy Landscaping Ltd

Notes to the abridged financial statements (continued)
Financial year ended 30 June 2025

Share capital

Ordinary shares are classified as equity. Incremental costs directly attributable to the issue of new ordinary shares or options are shown in equity as a deduction, net of tax, from the proceeds.

3. Appropriations of profit and loss account

	2025	2024
	€	€
At the start of the financial year	(17,604)	(25,465)
Profit for the financial year	15,621	7,861
At the end of the financial year	<u>(1,983)</u>	<u>(17,604)</u>