

MORRISSEY TREE SERVICES LIMITED

COMPANY NUMBER 493601

ABRIDGED FINANCIAL POSTION 31 MARCH 2025

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MORRISSEY TREE SERVICES LIMITED

STATEMENT OF DIRECTORS' RESPONSIBILITIES

for the year ended 31 March 2025

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 director to prepare financial statements for each financial year. Under the law, the director has elected to prepare the financial statements in accordance with Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council. Under company law, the directors must not approve the financial statements unless is 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 and then apply them consistently;

make judgements and estimates that are reasonable and prudent; then

state whether applicable accounting Standards have been followed, subject to any material departure disclosed and explained in the financial statements;

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 to ensure that the financial statements and director's report comply with the Companies Act 2014 and enable the financial statements to be audited. is 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 Statement of Financial Position 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 Roddy Szalska & Associates 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 year ended 31 March 2025.

Signed On behalf of the board on the 19th December 2025

BRIAN MORRISSEY
DIRECTOR

LINDA MORRISSEY
DIRECTOR

MORRISSEY TREE SERVICES LIMITED**ABRIDGED STATEMENT OF FINANCIAL POSITION**

as at 31 March 2025

	Notes	2025 €	2024 €
Non-Current Assets			
Machinery, motor and buildings	4	296,912	222,067
		<u>296,912</u>	<u>222,067</u>
Current Assets			
Inventory		-	3,900
Receivables	5	7,501	3,498
Cash and cash equivalents		949,029	808,069
		<u>956,530</u>	<u>815,467</u>
Payables: amount falling due within one year	6	24,164	32,224
		<u>932,366</u>	<u>783,243</u>
Net Current Assets			
		<u>932,366</u>	<u>783,243</u>
Total Assets less Current Liabilities		<u>1,229,278</u>	<u>1,005,310</u>
Equity			
Called up share capital presented as equity	9	100	100
Income statement		1,229,178	1,005,210
		<u>1,229,278</u>	<u>1,005,310</u>
Equity attributable to owners of the company		<u>1,229,278</u>	<u>1,005,310</u>

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 Morrissey Tree Services 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 s.358 are satisfied,
- (c) the shareholders of the company have not served a notice on the company under s.334(1) in accordance with s.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 the financial year and of its profit or loss for such 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; 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 s.353 Companies Act 2014.

Signed On behalf of the board on the 19th December 2025**BRIAN MORRISSEY
DIRECTOR****LINDA MORRISSEY
DIRECTOR**

MORRISSEY TREE SERVICES LIMITED

STATEMENT OF INCOME AND RETAINED EARNINGS

for the year ended 31 March 2025

	Share Capital €	Retained Earnings €	Total €
At 1 April 2023	100	821,416	821,516
Profit for the year	-	183,794	183,794
At 31 March 2024	100	1,005,210	1,005,310
Profit for the year	-	223,968	223,968
At 31 March 2025	100	1,229,178	1,229,278

MORRISSEY TREE SERVICES LIMITED

NOTES ON FORMING PART OF THE ABRIDGED FINANCIAL STATEMENTS

for the year ended 31 March 2025

GENERAL INFORMATION

Morrissey Tree Services Limited is a private company registered in the Republic of Ireland. The registered office of the company is Sandbanks, Corballis, Donabate, Co Dublin. The Company is engaged in the activity of Tree Surgeons and garden maintenance.

1 STATEMENT OF COMPLIANCE

These financial statements have been prepared in compliance with FRS 102 'The Financial Reporting Standard applicable to the UK and the Republic of Ireland'

2 ACCOUNTING POLICIES

Basis of preparation

The financial statements have been prepared on the going concern basis under the historical cost convention in accordance with Companies Act 2014 and Financial Reporting Standard FRS 102, as issued by the Financial Reporting Council.

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

Cash flow statement

The company has availed of the exemption in FRS 102, Section 1A from the requirements to produce a cash flow statement because it is classed as a small company.

Revenue

Turnover represents the sales value of goods and services exclusive of value added tax to third parties.

Plant machinery, motor vehicles, buildings and depreciation

Depreciation is calculated to write off the original cost of the assets over their expected useful lives at the following annual rates:-

Plant and Machinery	15% reducing Balance
Motor vehicles	20% Reducing Balance
Buildings	4% Straight Line

Pension

The company provides pensions to employees through contributions to a variety of separately administered schemes under a defined contribution scheme through New Ireland.

The contributions payable by the Company under the defined contribution schemes are charged to the Profit and Loss Account in the period in which they become payable.

Trade and other receivables

Trade and other receivables 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 payables

Trade and other payables are initially recognised at fair value and thereafter stated at amortised cost using the effective interest 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 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 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.

MORRISSEY TREE SERVICES LIMITED

NOTES ON FORMING PART OF THE ABRIDGED FINANCIAL STATEMENTS

for the year ended 31 March 2025

3 EMPLOYEES AND REMUNERATION

The average number of persons employed by the company including directors, during the year was as follows:

	2025	2024
	No's	No's
Directors	2	2
Staff	3	4
	<hr/>	<hr/>
	5	6
	<hr/> <hr/>	<hr/> <hr/>

The staff costs are comprised of:

	2025	2024
	€	€
Directors salaries	72,883	72,800
Directors pensions	239,000	297,724
Staff salaries	95,422	111,488
Social welfare costs	10,586	12,319
	<hr/>	<hr/>
	417,891	494,331
	<hr/> <hr/>	<hr/> <hr/>

4 MACHINERY - MOTOR VEHICLES - BUILDINGS AND DEPRECIATION

	Plant & Machinery	Motor Vehicles	Freehold Buildings	Total
	€	€	€	€
Cost				
Beginning of year	192,643	184,822	99,092	476,557
(Disposals)	-	(39,024)	-	(39,024)
Additions	-	140,203	-	140,203
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 March 2025	192,643	286,001	99,092	577,736
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
Depreciation				
Beginning of year	117,148	115,582	21,760	254,490
(Disposals)	-	(28,794)	-	(28,794)
Charged for year	11,324	39,841	3,963	55,128
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 March 2025	128,472	126,629	25,723	280,824
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
Carrying amount				
At 31 March 2025	64,171	159,372	73,369	296,912
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
Carrying amount				
At 31 March 2024	75,495	69,240	77,332	222,067
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MORRISSEY TREE SERVICES LIMITED**NOTES ON FORMING PART OF THE ABRIDGED FINANCIAL STATEMENTS**

for the year ended 31 March 2025

5 RECEIVABLES	2025	2024
	€	€
Trade receivables	-	-
Other receivables and prepayments	7,501	3,498
	<u>7,501</u>	<u>3,498</u>

6 PAYABLES	2025	2024
Included in payables:	€	€
Trade payables	243	175
Taxation	22,725	29,961
Directors transactions (Note 7)	-	145
Other payables and accruals	1,196	1,943
	<u>24,164</u>	<u>32,224</u>

7 DIRECTORS TRANSACTIONS	2025	2024
(Amounts payable to the Directors)	€	€
Brian & Linda Morrissey	-	145
	<u>-</u>	<u>145</u>

8 DIRECTORS' REMUNERATION AND BENEFITS	2025	2024
	€	€
Remuneration	72,883	72,800
Retirement benefits	239,000	297,724
	<u>311,883</u>	<u>370,524</u>

9 SHARE CAPITAL	2025	2024
	€	€
Authorised		
1,000,000 Ordinary shares of € 1 each	1,000,000	1,000,000
	<u>1,000,000</u>	<u>1,000,000</u>
Allotted, called up and fully paid		
100 Ordinary shares of € 1 each	100	100
	<u>100</u>	<u>100</u>

10 CONTROLLING PARTY

The company is owned and controlled by Brian Morrissey a director of the company.

11 CAPITAL COMMITMENTS

The company had no material capital commitments at the year-ended 31st March 2025.

12 APPROVAL OF THE FINANCIAL STATEMENTS

The directors approved the financial statements on the 19th December 2025.