

Registration number 525029

S & S TREE SERVICES LIMITED
ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

S & S TREE SERVICES LIMITED

STATEMENT OF DIRECTORS RESPONSIBILITIES AND DECLARATION ON UNAUDITED FINANCIAL

GENERAL RESPONSIBILITIES

The directors are responsible for preparing the Annual Report and the financial statements in accordance with applicable Irish law and generally accepted accounting practice in Ireland including the accounting standards issued by the Financial Reporting Council and published by the Institute of Chartered Accountants in Ireland.

Irish Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing those 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
- 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 keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements are prepared in accordance with accounting standards generally accepted in Ireland and with Irish statute comprising 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 as set out on pages 5 to 6 :

- 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 Nestor & Co., Certified Public Accountants., all the company's accounting records and provided all the information, books or 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 31st March 2025.

On behalf of the board

Shane Morley
Director

Sean Regan
Director

Date: 23rd December 2025

S & S TREE SERVICES LIMITED

**ABRIDGED BALANCE SHEET
AS AT 31 MARCH 2025**

		2025		2024	
Notes	€	€	€	€	€
FIXED ASSETS					
Tangible assets			874,897		554,227
CURRENT ASSETS					
Debtors		289,818		181,561	
Cash at bank and in hand		2,386,804		1,156,061	
		2,676,622		1,337,622	
CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR					
		(483,723)		(219,637)	
NET CURRENT ASSETS					
			2,192,899		1,117,985
TOTAL ASSETS LESS CURRENT LIABILITIES					
			3,067,796		1,672,212
CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR					
			(10,055)		(16,780)
NET ASSETS					
			3,057,741		1,655,432
CAPITAL AND RESERVES					
Called up share capital	5		100		100
Profit and loss account			3,057,641		1,655,332
EQUITY SHAREHOLDERS' FUNDS					
			3,057,741		1,655,432

We as directors of S & S 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 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 to 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 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 Section 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 section 353 Companies Act 2014.

The financial statements were approved by the Board on 23 December 2025 and signed on its behalf by:

Shane Morley
Director

Sean Regan
Director

S & S TREE SERVICES LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

1. ACCOUNTING POLICIES

The significant accounting policies adopted by the company in the preparation of these financial statements are as follows:

1.1. BASIS OF ACCOUNTING

The financial statements are prepared under the historical cost convention, and comply with the accounting standards issued by the Financial Reporting Council, specifically Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland " (FRS 102).

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

1.2. TURNOVER AND EXPENSES

Turnover represents income from activities during the year. Turnover and expenses are included in the financial statements as they become due or receivable.

1.3. CASH AND CASH EQUIVALENTS

Cash and cash equivalents include cash on hand and at bank together with demand deposits. Bank overdrafts are shown within borrowings in current liabilities.

1.4. TANGIBLE FIXED ASSETS AND DEPRECIATION

Tangible Fixed Assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Plant and machinery	-	15% Reducing Balance
Fixtures, fittings and equipment	-	15% Reducing Balance
Motor vehicles	-	20% Reducing Balance

Impairment reviews are carried out where there are events or changes in circumstances that indicate that the carrying amount of the fixed asset may not be recoverable. Where there is an impairment loss, it is recognised in the profit and loss account, (there is no policy of revaluing fixed assets).

1.5. TAXATION

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

Current tax is provided at amounts expected to be paid or recovered using the tax rates and laws that have been enacted or substantially enacted by the balance sheet date.

Deferred taxation is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events that result in an obligation to pay more tax in the future or a right to pay less tax in the future have occurred at the balance sheet date. Provision is made at the rates expected to apply when the timing differences reverse. Timing differences are differences between taxable profits and the results as stated in the financial statements that arise from the inclusion of gains and losses in tax assessments in periods different from those, which there are recognised in the financial statements.

A net deferred tax asset is regarded as recoverable and therefore recognised only when, on the basis of all the available evidence, it can be regarded as more likely than not that there will be suitable tax profits from which the future reversal of the underlying timing differences can be deducted.

S & S TREE SERVICES LIMITED

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

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1.6. PENSIONS

The pension costs charged in the financial statements represent the contribution payable by the company during the year.

2. STAFF NUMBERS AND COSTS

	2025	2024
The average monthly numbers of employees was as follows:		
Directors	2	2
Operatives	14	10
Administrative employees	1	1
	17	13
	17	13

These numbers include executive directors.

The aggregate payroll costs of these employees were as follows:

	2025	2024
	€	€
Wages and salaries	1,091,617	811,748
Social welfare costs	65,764	57,306
Other pension costs	203,504	3,337
	1,360,885	872,391
	1,360,885	872,391

3 DIRECTORS' REMUNERATION AND TRANSACTIONS

	2025	2024
	€	€
Remuneration and other emoluments	491,732	288,675
Pension contributions	203,504	3,337
	695,236	292,012
	695,236	292,012

	Shane Morley	Sean Regan
	€	€
Opening Balances	1	1
Advances from directors	-	-
Repayments to directors	-	-
	1	1
	1	1

Amounts owed by directors are unsecured, interest free and repayable on demand.

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**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
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4. DETAIL OF BORROWINGS

	Within one year €	Between one and two years €	Between two and five years €	After five years €	Total €
Repayable other than instalments					
Credit Card	1,543	-	-	-	1,543
Repayable by instalments					
Bank Loans	8,419	8,419	1,636	-	18,474
	9,962	8,419	1,636	-	20,017
	9,962	8,419	1,636	-	20,017

5. SHARE CAPITAL

	2025 €	2024 €
Authorised equity		
100,000 Ordinary shares of €1 each	100,000	100,000
	100,000	100,000
Allotted, called up and fully paid share capital		
100 Ordinary shares of €1 each	100	100
	100	100
	100	100

6. DIRECTORS AND SECRETARY AND THEIR INTERESTS

The directors who served during the year and their interests in the company are as stated below:

	Ordinary shares	
	31/03/25	31/03/24
Shane Morley	50	50
Sean Regan	50	50
	100	100
Total	100	100

7. APPROVAL OF FINANCIAL STATEMENTS

The board of directors approved these financial statements for issue on 23 December 2025.