

Company Number: 561943

**Core Landscaping Limited**  
**Abridged Unaudited Financial Statements**  
**for the financial year ended 30 April 2025**

# Core Landscaping Limited

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# **Core Landscaping Limited**

## **DIRECTORS' RESPONSIBILITIES STATEMENT**

for the financial year ended 30 April 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 directors to prepare financial statements for each financial year. Under that law, the directors have elected to prepare the financial statements in accordance with the 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 they are 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 for the company financial statements and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- 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 them to ensure that the financial statements and Directors' Report comply with 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.

### **Signed on behalf of the board**

**Finbarr Hughes**  
Director

**12 January 2026**

**Diane Curran**  
Director

**12 January 2026**

# Core Landscaping Limited

## BALANCE SHEET

as at 30 April 2025

	Notes	2025 €	2024 €
<b>Fixed Assets</b>			
Intangible assets	7	-	11,764
Tangible assets	8	165,414	172,376
<b>Fixed Assets</b>		<b>165,414</b>	<b>184,140</b>
<b>Current Assets</b>			
Debtors	9	176,718	64,069
Cash and cash equivalents		17,438	173,055
		<b>194,156</b>	<b>237,124</b>
<b>Creditors: amounts falling due within one year</b>	11	<b>(70,594)</b>	<b>(56,526)</b>
<b>Net Current Assets</b>		<b>123,562</b>	<b>180,598</b>
<b>Total Assets less Current Liabilities</b>		<b>288,976</b>	<b>364,738</b>
<b>Provisions for liabilities</b>	12	-	(2,313)
<b>Net Assets</b>		<b>288,976</b>	<b>362,425</b>
<b>Capital and Reserves</b>			
Called up share capital presented as equity		100	100
Share premium account	13	257,173	257,173
Retained earnings		31,703	105,152
<b>Equity attributable to owners of the company</b>		<b>288,976</b>	<b>362,425</b>

We as Directors of Core Landscaping 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 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 12 January 2026 and signed on its behalf by:**

**Finbarr Hughes**  
Director

**Diane Curran**  
Director

# Core Landscaping Limited

## RECONCILIATION OF SHAREHOLDERS' FUNDS

as at 30 April 2025

	Called up share capital €	Share premium account €	Retained earnings €	Total €
<b>At 1 May 2023</b>	100	257,173	165,329	422,602
Loss for the financial year	-	-	(60,177)	(60,177)
<b>At 30 April 2024</b>	100	257,173	105,152	362,425
Loss for the financial year	-	-	(73,449)	(73,449)
<b>At 30 April 2025</b>	<b>100</b>	<b>257,173</b>	<b>31,703</b>	<b>288,976</b>

# Core Landscaping Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

### 1. General Information

Core Landscaping Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 561943. The registered office of the company is Scrageen, Newport, Co. Tipperary, Ireland which is also the principal place of business of the company. The principle activity of the company continued to be the provision of Landscaping Services. 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's financial statements.

#### Statement of compliance

The financial statements of the company for the financial year ended 30 April 2025 have been prepared on the going concern basis and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (FRS 102).

#### 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" 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.

#### Cash flow statement

The company has availed of the exemption in FRS 102 from the requirement to prepare a Cash Flow Statement because it is classified as a small company.

#### Turnover

Turnover comprises the invoice value of services supplied by the company, exclusive of trade discounts and value added tax.

#### Goodwill

Purchased goodwill arising on the acquisition of a business represents the excess of the acquisition cost over the fair value of the identifiable net assets including other intangible fixed assets when they were acquired. Purchased goodwill is capitalised in the Balance Sheet and amortised on a straight line basis over its economic useful life of 0 years, which is estimated to be the period during which benefits are expected to arise. On disposal of a business any goodwill not yet amortised is included in determining the profit or loss on sale of the business.

#### 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	-	12.50% Straight line
Fixtures, fittings and equipment	-	12.50% Straight line
Motor vehicles	-	12.50% 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.

#### Investments

Current asset investments are stated at the lower of cost and net realisable value.

# Core Landscaping Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

### 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.

### Provisions

Provisions are recognised when the company has a present legal or constructive obligation arising as a result of a past event, it is probable that an outflow of economic benefits will be required to settle the obligation and a reliable estimate can be made. Provisions are measured at the present value of the expenditures expected to be required to settle the obligation using a pre-tax rate that reflects current market assessments of the same value of money and the risks specific to the obligation. The increase in the provision due to passage of time is recognised as interest expense.

### 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.

### Employee benefits

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The company also operates a defined benefit pension scheme for its employees providing benefits based on final pensionable pay. The assets of this scheme are also held separately from those of the company, being invested with pension fund managers.

### Taxation and deferred 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.

Deferred tax is recognised in respect of all 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.

### Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the Balance Sheet date. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated at the rates of exchange ruling at the date of the transaction. Non-monetary items that are measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined. The resulting exchange differences are dealt with in the Profit and Loss Account.

### Ordinary share capital

The ordinary share capital of the company is presented as equity.

<b>3. Operating loss</b>	<b>2025</b>	<b>2024</b>
	€	€
<b>Operating loss is stated after charging/(crediting):</b>		
Depreciation of tangible assets	<b>35,683</b>	33,886
Amortisation of goodwill	<b>11,764</b>	23,523
Loss/(profit) on disposal of tangible assets	<b>11,622</b>	(7,922)
Profit on disposal of intangible fixed assets	<b>(4,842)</b>	-
Loss/(profit) on foreign currencies	<b>11</b>	-
	<b>=====</b>	<b>=====</b>
<b>4. Income from investments</b>	<b>2025</b>	<b>2024</b>
	€	€
Investment income	-	13,959
	<b>=====</b>	<b>=====</b>

**Core Landscaping Limited**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**  
for the financial year ended 30 April 2025

**5. Employees**

The average monthly number of employees, including directors, during the financial year was 9, (2024 - 9).

	<b>2025 Number</b>	2024 Number
Directors	2	2
Employee	7	7
	<u>9</u>	<u>9</u>

**6. Tax on loss**

	<b>2025 €</b>	2024 €
<b>(a) Analysis of charge in the financial year</b>		
<b>Current tax:</b>		
Corporation tax at 12.50% (2024 - 12.50%) (Note 6 (b))	-	-
<b>Deferred tax:</b>		
Origination and reversal of timing differences	<u>(2,313)</u>	<u>3,490</u>
Total deferred tax	<u>(2,313)</u>	<u>3,490</u>

**(b) Factors affecting tax charge for the financial year**

The tax assessed for the financial year differs from the standard rate of corporation tax in the Republic of Ireland 12.50% (2024 - 12.50%). The differences are explained below:

	<b>2025 €</b>	2024 €
Loss taxable at 12.50%	<u>(75,762)</u>	<u>(56,687)</u>
Loss before tax multiplied by the standard rate of corporation tax in the Republic of Ireland at 12.50% (2024 - 12.50%)	<u>(9,470)</u>	<u>(7,086)</u>
<b>Effects of:</b>		
Expenses not deductible for tax purposes	9,788	7,390
Capital allowances for period in excess of depreciation	(6,539)	(7,176)
Deferred tax	(2,313)	3,490
loss carry forward	<u>6,221</u>	<u>6,872</u>
Total tax charge for the financial year (Note 6 (a))	<u>(2,313)</u>	<u>3,490</u>

**Core Landscaping Limited**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**  
for the financial year ended 30 April 2025

**7. Intangible assets**

	<b>Goodwill</b>	<b>Total</b>
	€	€
<b>Cost</b>		
At 1 May 2024	211,709	211,709
At 30 April 2025	211,709	211,709
<b>Provision for diminution in value</b>		
At 1 May 2024	199,945	199,945
Charge for financial year	11,764	11,764
At 30 April 2025	211,709	211,709
<b>Net book value</b>		
At 30 April 2025	-	-
At 30 April 2024	11,764	11,764

**8. Tangible assets**

	<b>Plant and machinery</b>	<b>Fixtures, fittings and equipment</b>	<b>Motor vehicles</b>	<b>Total</b>
	€	€	€	€
<b>Cost</b>				
At 1 May 2024	131,270	25,016	114,799	271,085
Additions	2,602	43,481	31,831	77,914
Disposals	-	(38,298)	(25,237)	(63,535)
At 30 April 2025	133,872	30,199	121,393	285,464
<b>Depreciation</b>				
At 1 May 2024	67,676	5,566	25,467	98,709
Charge for the financial year	16,734	3,775	15,174	35,683
On disposals	-	(4,878)	(9,464)	(14,342)
At 30 April 2025	84,410	4,463	31,177	120,050
<b>Net book value</b>				
At 30 April 2025	<b>49,462</b>	<b>25,736</b>	<b>90,216</b>	<b>165,414</b>
At 30 April 2024	63,594	19,450	89,332	172,376

**9. Debtors**

	<b>2025</b>	<b>2024</b>
	€	€
Trade debtors	174,123	61,474
Taxation	2,595	2,595
	<b>176,718</b>	<b>64,069</b>

**10. Current asset investments**

	<b>2025</b>	<b>2024</b>
	€	€
Unlisted investments	-	167,467

## Core Landscaping Limited

# NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

<b>11. Creditors</b>	<b>2025</b>	<b>2024</b>
<b>Amounts falling due within one year</b>	<b>€</b>	<b>€</b>
Trade creditors	<b>35,623</b>	26,595
Taxation	<b>23,006</b>	21,285
Directors' current accounts (Note 15)	<b>11,965</b>	1,538
Accruals	-	7,108
	<b>70,594</b>	<b>56,526</b>

<b>12. Provisions for liabilities</b>	<b>Other differences</b>	<b>Total</b>
	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>
At financial year start	2,313	(1,177)
Charged to profit and loss	-	3,490
Utilised during the financial year	(2,313)	-
At financial year end	-	2,313

<b>13. Income Statement</b>	<b>Share premium account</b>	<b>Profit and loss account</b>	<b>Total</b>
	<b>€</b>	<b>€</b>	<b>€</b>
At 1 May 2024	257,173	105,152	362,325
Loss for the financial year	-	(73,449)	(73,449)
At 30 April 2025	<b>257,173</b>	<b>31,703</b>	<b>288,876</b>

### Share Premium Reserve

The amount carried forward is the premium that arose from the issue of shares in 2015.

### 14. Capital commitments

The company had no material capital commitments at the financial year-ended 30 April 2025.

<b>15. Directors' remuneration and transactions</b>	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>
Remuneration	<b>60,419</b>	46,776
Pension contributions	<b>467,600</b>	255,600
	<b>528,019</b>	<b>302,376</b>

The following amounts are repayable to the directors:

	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>
Finbarr Hughes	<b>11,965</b>	1,538

**Core Landscaping Limited**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**  
for the financial year ended 30 April 2025

**16. Post-Balance Sheet Events**

There have been no significant events affecting the company since the financial year-end.

**17. Approval of financial statements**

The financial statements were approved and authorised for issue by the board of directors on 12 January 2026.