
GARDEN EVENTS LIMITED

(REGISTERED NUMBER: 501921)

ABRIDGED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2025

Shiels & Company

CHARTERED ACCOUNTANT & REGISTERED AUDITOR

"The Hub" Nashville Park, Howth D13 V0Y8.

GARDEN EVENTS LIMITED
ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025

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GARDEN EVENTS LIMITED

DIRECTORS AND OTHER INFORMATION

DIRECTORS: Alan Murphy
Garret Buckley

SECRETARY: Alan Murphy

ACCOUNTANTS: Shiels & Company
Chartered Accountants
"The Hub"
Nashville Park
Howth D13 V0Y8

BANKERS: Bank of Ireland
Malahide
Co. Dublin.

REGISTERED OFFICE: 8/9 Sandyford Office Park
Sandyford
Foxrock
Co. Dublin.

BUSINESS ADDRESS: 8/9 Sandyford Office Park
Sandyford
Foxrock
Co. Dublin.

COMPANY REGISTERED NUMBER: 501921

GARDEN EVENTS LIMITED

STATEMENT OF DIRECTORS' RESPONSIBILITIES ON THE UNAUDITED FINANCIAL STATEMENTS

The directors are responsible for preparing the Annual Report and the financial statements in accordance with the applicable Irish law and generally accepted accounting practice in Ireland including the accounting standards issued by the Accounting Standards Board and published by the Chartered Accountants Ireland.

Irish Company law requires the directors to prepare financial statements for each financial period 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.

The directors are responsible for keeping proper books of account which disclose with reasonable accuracy at any time the financial position of the company and to enable them 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 and FRS 102 and applying Section 1A of that standard. 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 THE UNAUDITED FINANCIAL STATEMENTS

The directors approve these financial statements as set out on pages 7 to 15 and confirm that they are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors confirm that they have made available to Shiels & Company Chartered 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 for the year ended 31 August 2025

On behalf of the board

15th January 2026

Alan Murphy

Garret Buckley

Alan Murphy
Director

Garret Buckley
Director

GARDEN EVENTS LIMITED

STATEMENT OF ACCOUNTING POLICIES FOR THE YEAR ENDED 31 AUGUST 2025

ACCOUNTING POLICIES

GENERAL INFORMATION

The Financial Statements comprising the Profit and Loss Account, the Statement of Comprehensive Income, the Statement of Changes in Equity, the Balance Sheet, the Statement of Cash Flows and the related notes constitute the individual financial statements of Garden Events Limited for the year ended 31 August 2025. The registered office is 8/9 Sandyford Park Sandyford, the principle place of business is 8/9 sandyford Park, the financial statements have been presented in Euro €, which is also the functional currency of the company, the Company's registration number is 501921 and that the Company is registered in Ireland.

ACCOUNTING CONVENTION

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention. 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. Accounting Standards generally accepted in Ireland in preparing financial statement giving a true and fair view are those published by the Institute of Chartered Accountants in Ireland and issued by the Accounting Standards Board and FRS 102 Section 1A (Small Entities).

FINANCIAL STATEMENTS

The Financial Statements are in respect of the entity Garden Events Limited.

TURNOVER

Turnover comprises the amounts, exclusive of value added tax and trade discounts, invoiced during the year by the business, in respect of event Management.

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 debts 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 debts.

CASH AND CASH EQUIVALENTS

Cash and cash equivalents comprise cash at bank and in hand demand deposits with banks and other short term highly liquid assets with maturity of 3 months or less and bank overdrafts. In the Balance Sheet bank overdrafts are shown within creditors.

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.

GARDEN EVENTS LIMITED

STATEMENT OF ACCOUNTING POLICIES FOR THE YEAR ENDED 31 AUGUST 2025

FOREIGN CURRENCIES

Transactions in foreign currencies are recorded at the rate ruling at the date of the transactions or, at a contracted rate. The resulting monetary assets and liabilities are translated at the balance sheet rate or, the contracted rate and the exchange differences are dealt with in the profit and loss account.

TAXATION AND DEFERRED TAX

The yearly charge for taxation is based on the profit for the year and is calculated with reference to the tax rates applicable to the accounting period.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the Balance Sheet date.

TURNOVER

Turnover represents net sales to customers and excludes Value Added Tax and similar taxes, and derives from the provision of services falling within the company's ordinary activities.

SIGNIFICANT ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATED UNCERTAINTY

The preparation of these Financial Statements requires management to make judgements estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income and expenses.

Judgements and estimates are continually evaluated and are based on historical experiences and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

CASH FLOW STATEMENT

The Company has availed of the exemption in FRS 102 Section 1A from the requirement to prepare a Cash Flow Statement because it is classified as a small Company.

GARDEN EVENTS LIMITED

BALANCE SHEET AS AT 31 AUGUST 2025

	Note	2025 €	2024 €
ASSETS EMPLOYED:			
CURRENT ASSETS			
Debtors		15,420	37,636
Cash at bank		<u>6,325</u>	<u>19,765</u>
		21,745	57,401
CREDITORS (amounts falling due within one year)	1	<u>(16,784)</u>	<u>(57,120)</u>
NET CURRENT ASSETS		<u>4,961</u>	<u>281</u>
TOTAL NET ASSETS		<u><u>4,961</u></u>	<u><u>281</u></u>
FINANCED BY:			
SHARE CAPITAL	2	100	100
PROFIT AND LOSS ACCOUNT	3	4,861	4,861
SHAREHOLDERS FUNDS	4	<u><u>4,961</u></u>	<u><u>281</u></u>

The company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014, the Company is availing itself on the grounds that Section 358 is complied with. No notice under subsection (1) of Section 334 has, in accordance with subsection (2) of that Section, been served on the company. The directors acknowledge the obligations of the company, 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 the Companies Act 2014 relating to Financial Statements so far as they are applicable to the company.

The company has relied on the specific exemption contained in section 352 of the 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 Directors on the :

15th January 2026

On behalf of the board

Alan Murphy

Alan Murphy
Director

Garret Buckley

Garret Buckley
Director

GARDEN EVENTS LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025

1. OTHER CREDITORS	2025	2024
	€	€
Tax and social welfare included in other Creditors:		
Corporation tax	-	-
VAT	7,346	7,425
	<u>7,346</u>	<u>7,425</u>
2. CALLED UP SHARE CAPITAL	2025	2024
	€	€
Authorised:		
1,000,000 ordinary shares of €1.00 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 share of €1.00 each	100	100
	<u>100</u>	<u>100</u>
3. RESERVES AND DIVIDENDS	Profit and loss account	Total
	€	€
At the beginning of the year	181	5,394
Profit/loss for the year	4,680	(5,213)
At the end of the year	<u>4,861</u>	<u>181</u>
4. RECONCILIATION OF SHAREHOLDERS FUNDS	2025	2024
	€	€
Opening shareholders funds	281	5,494
Total recognised gains/losses for the year	4,680	(5,213)
Closing shareholders funds	<u>4,961</u>	<u>281</u>

GARDEN EVENTS LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2025

5. INTERESTS OF DIRECTORS AND COMPANY SECRETARY

The directors and secretary who held office at 1 September 2024 and 31 August 2025 had no interest other than those shown below in the shares of the company:

		ORDINARY SHARES No
Alan Murphy	Ordinary shares of €1.00 each	-
Garret Buckley	Ordinary shares of €1.00 each	25
DIRECTORS SALARIES		2025
		2024
		€
		€
Directors salaries for the financial period		-
		-

6. INTERESTS OF DIRECTORS AND COMPANY SECRETARY (CONTINUED)

Material interest of directors in contracts with the company

None of the directors had a beneficial interest in any material contract to which the company was a party during the period.

7. RELATED PARTY TRANSACTIONS

The following were the related party transactions during the Financial Period.

	2025	2024
	€	€
Eventhaus Limited	106,089	111,682
Eventpro Limited	249,942	235,344

9. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved by the board of directors on 15th January 2026.