

Company Number: 266359

Garden And Landscape Designers Association Company Limited by Guarantee

Abridged Unaudited Financial Statements

for the financial year ended 31 August 2025

Garden And Landscape Designers Association Company Limited by Guarantee

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Garden And Landscape Designers Association Company Limited by Guarantee DIRECTORS AND OTHER INFORMATION

Directors	Lisa Maxine Murphy Susan Maxwell Peter Stam
Company Secretary	Lisa Maxine Murphy
Company Number	266359
Registered Office	Westmoreland House Westmoreland Park Ranelagh Dublin 6
Business Address	35 Manor Hill Ballincollig Co. Cork P31 KW25
Accountants	TGS Ireland GBW Chartered Certified Accountants Westmoreland House Westmoreland Park Ranelagh Dublin 6
Bankers	AIB 40-42 Ranelagh Road Dublin 6

Garden And Landscape Designers Association Company Limited by Guarantee DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 31 August 2025

The directors made the following statement in respect of the unaudited financial statements:

"General responsibilities

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", applying Section 1A of that Standard, 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 surplus or deficit 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 surplus or deficit 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.

Directors' declaration on unaudited financial statements

In relation to the financial statements which comprise the Balance Sheet, the Reconciliation of Members' Funds 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 TGS Ireland GBW, (Chartered Certified Accountants), 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 financial year ended 31 August 2025."

Signed on behalf of the board

Lisa Maxine Murphy
Director

Lisa Murphy

Date: 12/10/2025

Susan Maxwell
Director

S Maxwell

Date: 12/10/2025

Garden And Landscape Designers Association Company Limited by Guarantee

BALANCE SHEET

as at 31 August 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	5	1,801	2,401
Current Assets			
Debtors	6	20,259	5,205
Cash and cash equivalents		46,490	53,449
		66,749	58,654
Creditors: amounts falling due within one year	7	(2,224)	(2,210)
Net Current Assets		64,525	56,444
Total Assets less Current Liabilities		66,326	58,845
Reserves			
Income and expenditure account		66,326	58,845
Equity attributable to owners of the company		66,326	58,845

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 Garden And Landscape Designers Association Company Limited by Guarantee, 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 members 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 12/10/2025 and signed on its behalf by:

Lisa Maxine Murphy
Director

Lisa Murphy

Susan Maxwell
Director

S Maxwell

Garden And Landscape Designers Association Company Limited by Guarantee RECONCILIATION OF MEMBERS' FUNDS

as at 31 August 2025

	Retained surplus	Total
	€	€
At 1 September 2023	59,446	59,446
Deficit for the financial year	(601)	(601)
At 31 August 2024	58,845	58,845
Surplus for the financial year	7,481	7,481
At 31 August 2025	66,326	66,326

Garden And Landscape Designers Association Company Limited by Guarantee

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 August 2025

1. General Information

Garden And Landscape Designers Association Company Limited by Guarantee is a company limited by guarantee incorporated in Ireland. Westmoreland House, Westmoreland Park, Ranelagh, Dublin 6 is the registered office of the company. The nature of the company's operations and its principal activities are set out in the Directors' Report. 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 year ended 31 August 2025 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014.

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" Section 1A, 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 and Section 1A of FRS 102.

Income

The income of the company is the amount invoiced to customers for services provided during the year.

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:

Fixtures, fittings and equipment	-	20% per annum : Reducing Balance
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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.

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.

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 investments with original maturities of three 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.

Taxation

The company is exempt from Corporation Tax as it is a company not trading for profit.

Garden And Landscape Designers Association Company Limited by Guarantee

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 August 2025

3.	Operating surplus/(deficit)	2025	2024
		€	€
	Operating surplus/(deficit) is stated after charging:		
	Depreciation of tangible assets	600	600
		<u> </u>	<u> </u>
4.	Employees		
	The average monthly number of employees, including directors, during the financial year was 0.00 0, (2024 - 0).		
5.	Tangible assets		
		Fixtures, fittings and equipment	Total
		€	€
	Cost		
	At 1 September 2024	3,001	3,001
		<u> </u>	<u> </u>
	At 31 August 2025	3,001	3,001
		<u> </u>	<u> </u>
	Depreciation		
	At 1 September 2024	600	600
	Charge for the financial year	600	600
		<u> </u>	<u> </u>
	At 31 August 2025	1,200	1,200
		<u> </u>	<u> </u>
	Net book value		
	At 31 August 2025	1,801	1,801
		<u> </u>	<u> </u>
	At 31 August 2024	2,401	2,401
		<u> </u>	<u> </u>
6.	Debtors	2025	2024
		€	€
	Trade debtors	16,755	2,180
	Prepayments	3,504	3,025
		<u> </u>	<u> </u>
		20,259	5,205
		<u> </u>	<u> </u>
7.	Creditors	2025	2024
	Amounts falling due within one year	€	€
	Trade creditors	805	1,210
	Accruals	1,419	1,000
		<u> </u>	<u> </u>
		2,224	2,210
		<u> </u>	<u> </u>
8.	Status		
	The liability of the members is limited.		
	Every member of the company undertakes to contribute to the assets of the company in the event of its being wound up while they are members or within one year thereafter for the payment of the debts and liabilities of the company contracted before they ceased to be members and the costs, charges and expenses of winding up and for the adjustment of the rights of the contributors among themselves such amount as may be required, not exceeding € 2.		

Garden And Landscape Designers Association Company Limited by Guarantee

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 August 2025

9. Income Statement

	2025 €	2024 €
At 1 September 2024	58,845	59,446
Surplus/(deficit) for the financial year	<u>7,481</u>	<u>(601)</u>
At 31 August 2025	<u><u>66,326</u></u>	<u><u>58,845</u></u>

10. Capital commitments

There were no capital commitments at the year ended 31 August 2025.

11. Contingent liabilities

There were no contingencies at the year ended 31 August 2025.

12. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on
12/10/2025.