

Financial Statements

McGregor Garden Centre Limited

For the Year Ended 30 November 2025

Registered Number 698141

Abridged Financial Statements

McGregor Garden Centre Limited

For the Year Ended 30 November 2025

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McGREGOR GARDEN CENTRE LIMITED

Statement of Director's Responsibilities and Declaration on Unaudited Financial Statements.

General Responsibilities.

The director is responsible for preparing the annual report and the financial statements in accordance with Irish law and generally accepted accounting practice in Ireland including the accounting standards issued by the Accounting Standards Board and issued by the Association of Chartered Certified Accountants.

Company law requires the director 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 the period.

The director confirms that he has complied with the above requirements in preparing the financial statements.

The director is responsible for keeping proper books of account which disclose with reasonable accuracy at any time the financial position of the company and to enable him to ensure the financial statements are prepared in accordance with accounting standards generally accepted in Ireland and with Irish statute comprising the Companies Act 2014 to 2017. He 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.

Director's declaration on unaudited financial statements ;

In relation to the financial statements;

-The director approves these financial statements and confirms that he is 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 director confirms that to the best of his knowledge and belief, the accounting records reflect all the transactions of the company for the year ended 30 November 2025.


Sara McGregor

Director

15/1/2026

McGregor Garden Centre Limited

Accountants Report on the Unaudited Abridged Financial Statements to the Directors of McGregor Garden Centre Limited.

You consider that the company is exempt from an audit for the year ended 30 November 2025. You have acknowledged, on the balance sheet, your responsibilities for ensuring the company keeps accounting records which comply with Companies Act 2014 to 2017, and for preparing financial statements which give a true and fair view of the state of affairs of the company and its profit and loss for the financial year,

In accordance with your instructions, we have prepared the financial statements from the accounting records of the company and on the basis of information and explanations given by you.

We have not carried out an audit or any review, and consequently we do not express any opinion of these financial statements.


Martin Kent & Co,

Chartered Certified Accountants,

3 Westbourne Park,

Magazine Road,

Cork.

Date 15/1/2026

McGregor Garden Centre Limited

Balance Sheet at 30 November 2025

	2025	2024
Fixed Assets	0	0
Current Assets	100	100
Current Liabilities	0	0
Net Current Assets	<u>100</u>	<u>100</u>
Net Assets	100	100
Represented by;		
Called up Share Capital	100	100
Profit & Loss Account	0	0
Shareholders Funds	<u>100</u>	<u>100</u>

I, as Director of McGregor Garden Centre Limited, state that ;

a) the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Acts 2014 to 2017.

b) the company is availing itself of the exemption on the grounds that the conditions specified in sec 358 are satisfied.

c) the shareholders of the company have not served a notice on the company under sec 334 (1) in accordance with sec 334 (2).

d) I 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 year and to otherwise comply with the provisions of the Companies Act 2014 to 2017 so far as they apply to the company.

e) the company has relied on the specified exemption contained in sec 352 Companies Act 2014 to 2017. It 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 prepared in accordance with sec 353 Companies Act 2014 to 2017.

A handwritten signature in black ink that reads "Sara McGregor". The signature is written in a cursive, slightly slanted style.

Sara McGregor
Director

Date 15-Jan-26

McGregor Garden Centre Limited
Notes to the Accounts y/e 30 November 2025.

Statement of 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.

1.1 Basis of preparation. The financial statements are prepared in accordance with generally accepted accounting principles under the historic cost convention and comply with financial reporting standards of the Accounting Standards Board and the Companies Act 2014 to 2017.

1.2 Cash Flow Statement. The company meets the size criteria for a small company set by sec 350 b Companies Act 2014 to 2017 and therefore , in accordance with FRSI Cash Flow Statements, it has not prepared a cash flow statement.

1.3 Turnover Policy. Turnover represents the total invoice value, excluding VAT, of sales made during the year.

2 Tangible Fixed Assets

There are no Fixed Assets at year end.

	2025	2024
3		
Directors Remuneration	0	0
4 Fixed Assets	0	0
5 Creditors	0	0
6 Employees		
Directors	1	1
Staff	0	0
7 Shareholders Funds		
Opening Balance	100	100
Net Profit	0	0
Closing Balance	<u>100</u>	<u>100</u>

8 The accounts were approved by the Director on 15 January 2026.

Sara McGregor

