

**Company Number: 238506**

**Vaughan's Tree Care Limited**  
**Abridged Unaudited Financial Statements**  
**for the financial year ended 31 October 2025**

# Vaughan's Tree Care Limited

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**Vaughan's Tree Care Limited**  
**DIRECTOR AND OTHER INFORMATION**

<b>Director</b>	Thomas Vaughan
<b>Company Secretary</b>	Petra Luschtenetz
<b>Company Number</b>	238506
<b>Registered Office and Business Address</b>	Ballyboughlin House Kilmanaghan Clara Co. Offaly Ireland
<b>Accountants</b>	BCA Tax & Business Consultants Limited Chartered Accountants Clonminch Hi-Technology Park Clonminch Road Tullamore Co. Offaly R35A2Y4 Ireland

# Vaughan's Tree Care Limited

## DIRECTOR'S RESPONSIBILITIES STATEMENT

for the financial year ended 31 October 2025

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

### "General responsibilities

The director is responsible for preparing the Director's Report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the director to prepare financial statements for each financial year. Under that law, the director has 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 director must not approve the financial statements unless they is 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 director is 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 director is 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 Director's Report comply with the Companies Act 2014. They 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 which comprise the Balance Sheet, the Reconciliation of Shareholders' Funds and the related notes:

The director approves these financial statements and confirms that they 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 they has made available to BCA Tax & Business Consultants Limited, (Chartered Accountants), all the company's accounting records and provided all the information, books and documents necessary for the compilation of the financial statements.

The director confirms 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 October 2025."

**Signed on behalf of the board**



**Thomas Vaughan**  
Director

Date: 18-02-26

# Vaughan's Tree Care Limited

## BALANCE SHEET

as at 31 October 2025

	Notes	2025 €	2024 €
<b>Fixed Assets</b>			
Tangible assets	5	346,368	281,451
<b>Current Assets</b>			
Debtors	6	27,380	11,501
Cash and cash equivalents		1,117,502	769,096
		1,144,882	780,597
<b>Creditors: amounts falling due within one year</b>	7	(149,380)	(68,364)
<b>Net Current Assets</b>		995,502	712,233
<b>Total Assets less Current Liabilities</b>		1,341,870	993,684
amounts falling due after more than one year	8	(40,898)	(51,123)
<b>Provisions for liabilities</b>	9	(20,141)	(16,442)
<b>Net Assets</b>		1,280,831	926,119
<b>Capital and Reserves</b>			
Called up share capital presented as equity		127	127
Retained earnings		1,280,704	925,992
<b>Equity attributable to owners of the company</b>		1,280,831	926,119

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.

I as Director of Vaughan's Tree Care 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) 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 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 18-02-26 and signed on its behalf by:

  
Thomas Vaughan  
Director

**Vaughan's Tree Care Limited**  
**RECONCILIATION OF SHAREHOLDERS' FUNDS**

as at 31 October 2025

	<b>Called up share capital €</b>	<b>Retained earnings €</b>	<b>Total €</b>
<b>At 1 November 2023</b>	127	888,868	888,995
Profit for the financial year	-	37,124	37,124
<b>At 31 October 2024</b>	127	925,992	926,119
Profit for the financial year	-	354,712	354,712
<b>At 31 October 2025</b>	<b>127</b>	<b>1,280,704</b>	<b>1,280,831</b>

# Vaughan's Tree Care Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 October 2025

### 1. General Information

Vaughan's Tree Care Limited is a company limited by shares incorporated in Ireland. Ballyboughlin House, Kilmanaghan, Clara, Co. Offaly, Ireland is the registered office, which is also the principal place of business of the company. The principal activity of the company is to carry on the business of a tree care service and all related activities. 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 October 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.

#### Turnover

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

#### 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:

Land and buildings freehold	-	4% Straight line
Plant and machinery	-	12.5% Straight line
Fixtures, fittings and equipment	-	12.5% Straight line
Motor vehicles	-	12.5% Reducing Balance
Hedge cutters	-	15% Reducing Balance

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.

#### 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.

## Vaughan's Tree Care Limited

# NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 October 2025

### 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 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.

### Government grants

Capital grants received and receivable are treated as deferred income and amortised to the Profit and Loss Account annually over the useful economic life of the asset to which it relates. Revenue grants are credited to the Profit and Loss Account when received.

<b>3. Operating profit</b>	<b>2025</b>	2024
	€	€
<b>Operating profit is stated after charging/(crediting):</b>		
Depreciation of tangible assets	<b>67,474</b>	52,394
(Profit) on disposal of tangible assets	<b>(106,138)</b>	-
Amortisation of Government grants	<b>(10,225)</b>	(10,225)
	<u>                    </u>	<u>                    </u>

### 4. Employees

The average monthly number of employees, including director, during the financial year was 5, (2024 - 6).

	<b>2025</b>	2024
	Number	Number
Administration	<b>1</b>	1
Tree Cutting	<b>4</b>	5
	<u>                    </u>	<u>                    </u>
	<b>5</b>	6
	<u>                    </u>	<u>                    </u>

**Vaughan's Tree Care Limited**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**  
for the financial year ended 31 October 2025

5. Tangible assets	Land and buildings freehold €	Plant and machinery €	Fixtures, fittings and equipment €	Motor vehicles €	Hedge cutters €	Total €
<b>Cost or Valuation</b>						
At 1 November 2024	18,681	429,915	647,336	104,472	52,298	1,252,702
Additions	-	139,753	-	-	-	139,753
Disposals	-	(30,000)	-	-	(37,390)	(67,390)
At 31 October 2025	18,681	539,668	647,336	104,472	14,908	1,325,065
<b>Depreciation</b>						
At 1 November 2024	8,964	348,049	497,417	72,027	44,794	971,251
Charge for the financial year	747	33,386	29,260	4,060	21	67,474
On disposals	-	(30,000)	-	-	(30,028)	(60,028)
At 31 October 2025	9,711	351,435	526,677	76,087	14,787	978,697
<b>Net book value</b>						
At 31 October 2025	<b>8,970</b>	<b>188,233</b>	<b>120,659</b>	<b>28,385</b>	<b>121</b>	<b>346,368</b>
At 31 October 2024	9,717	81,866	149,919	32,445	7,504	281,451

**Vaughan's Tree Care Limited**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

for the financial year ended 31 October 2025

<b>6. Debtors</b>	<b>2025</b>	<b>2024</b>
	€	€
Trade debtors	15,537	4,585
Taxation	-	6,916
Prepayments	11,843	-
	<u>27,380</u>	<u>11,501</u>

<b>7. Creditors</b>	<b>2025</b>	<b>2024</b>
<b>Amounts falling due within one year</b>	€	€
Amounts owed to credit institutions	2,931	1,302
Trade creditors	2,410	1,320
Taxation	73,210	1,904
Director's current account (Note 12)	924	8,425
Other creditors	66,005	51,513
Accruals	3,900	3,900
	<u>149,380</u>	<u>68,364</u>

<b>8. Creditors</b>	<b>2025</b>	<b>2024</b>
<b>Amounts falling due after more than one year</b>	€	€
Government grants	40,898	51,123

**9. Provisions for liabilities**

The amounts provided for deferred taxation are analysed below:

	<b>Capital allowances</b>	<b>Total</b>	<b>Total</b>
	€	€	€
At financial year start	16,442	16,442	19,399
Charged to profit and loss	3,699	3,699	(2,957)
At financial year end	<u>20,141</u>	<u>20,141</u>	<u>16,442</u>

**10. Income Statement**

	<b>2025</b>	<b>2024</b>
	€	€
At 1 November 2024	925,992	888,868
Profit for the financial year	354,712	37,124
At 31 October 2025	<u>1,280,704</u>	<u>925,992</u>

**11. Capital commitments**

The company had no material capital commitments at the financial year-ended 31 October 2025.

**Vaughan's Tree Care Limited**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

for the financial year ended 31 October 2025

<b>12. Director's remuneration and transactions</b>	<b>2025</b>	2024
	€	€
Remuneration	<u>15,166</u>	<u>26,000</u>

The following amounts are repayable to the director:

	<b>2025</b>	2024
	€	€
Thomas Vaughan	<u>924</u>	<u>8,425</u>

**13. Related party transactions**

During the year the company rented premises which are owned by Thomas Vaughan. Thomas Vaughan is a director and 100% owner of Vaughan Tree Care Limited. The cost of this rent for the year was €5,795 which is deemed to be in line with current market rents.

**14. Controlling interest**

The company is under the control of the director who owns 100% of the issued share capital. Therefore the director is the ultimate controlling party.

**15. Post-Balance Sheet Events**

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

**16. Approval of financial statements**

The financial statements were approved and authorised for issue by the board on 18.02.2026