

**Company registration number: 335761**

**Campbell Plants Limited**

**Unaudited abridged financial statements**

**for the financial year ended 30 April 2025**

# Campbell Plants Limited

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## **Campbell Plants Limited**

### **Directors responsibilities statement**

These abridged financial statements have been extracted, pursuant to section 353 of the Companies Act 2014, from the statutory financial statements prepared under section 290 of that Act. The following is the Directors Responsibilities Statement accompanying those financial statements.

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 the 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 and then apply them consistently;
- make judgments 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.

## Campbell Plants Limited

### Balance sheet As at 30th April 2025

		2025		2024	
	Note	€	€	€	€
<b>Fixed assets</b>					
Tangible assets	6	986,749		999,245	
			986,749		999,245
<b>Current assets</b>					
Stocks	7	107,959		132,800	
Debtors	8	222,335		169,783	
Cash at bank and in hand		379,419		444,586	
		709,713		747,169	
<b>Creditors: amounts falling due within one year</b>	9	(477,269)		(273,409)	
<b>Net current assets</b>			232,444		473,760
<b>Total assets less current liabilities</b>			1,219,193		1,473,005
<b>Net assets</b>			1,219,193		1,473,005
<b>Capital and reserves</b>					
Called up share capital presented as equity	10		127		127
Profit and loss account			1,219,066		1,472,878
<b>Shareholders funds</b>			1,219,193		1,473,005

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with Section 1A of FRS 102 Financial Reporting Standard applicable in the UK and Republic of Ireland'.

The notes on pages 4 to 10 form part of these abridged financial statements.

**Campbell Plants Limited**

**Balance sheet (continued)  
As at 30th April 2025**

We, as directors of Campbell Plants Limited state that:

- 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 of the exemption on the grounds that the conditions specified in section 358 of the Companies Act 2014 are satisfied;
- the shareholders of the company have not served a notice on the company under section 334(1) of the Companies Act 2014 in accordance with section 334(2);
- 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 Companies Act 2014 relating to financial statements so far as they are applicable to the company; and
- the company has relied on the specified 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 of the Companies Act 2014.

These abridged financial statements were approved by the board of directors on 18th March 2026 and signed on behalf of the board by:

**Colin Campbell**  
Director

**Bruce Campbell**  
Director

**The notes on pages 4 to 10 form part of these abridged financial statements.**

## **Campbell Plants Limited**

### **Notes to the abridged financial statements Financial year ended 30th April 2025**

#### **1. General information**

The company is a private company limited by shares, registered in Ireland. The address of the registered office is Clonagh, Ovidstown, Maynooth, Co. Kildare.

#### **2. Accounting policies and measurement bases**

##### **Basis of preparation**

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

The financial statements are prepared in Euro, which is the functional currency of the entity.

##### **Going concern**

The financial statements have been prepared on a going concern basis.

##### **Turnover**

Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts and Value Added Tax.

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer, usually on despatch of the goods; the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

##### **Taxation**

The taxation expense represents the aggregate amount of current and deferred tax recognised in the reporting period. Tax is recognised in the statement of comprehensive income, except to the extent that it relates to items recognised in other comprehensive income or directly in capital and reserves. In this case, tax is recognised in other comprehensive income or directly in capital and reserves, respectively.

Current tax is recognised on taxable profit for the current and past periods. Current tax is measured at the amounts of tax expected to pay or recover using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

Deferred tax is recognised in respect of all timing differences at the reporting date. Unrelieved tax losses and other deferred tax assets are recognised to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date that are expected to apply to the reversal of the timing difference.

## Campbell Plants Limited

### Notes to the abridged financial statements (continued) Financial year ended 30th April 2025

#### Tangible assets

Tangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated depreciation and impairment losses.

Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other comprehensive income and accumulated in capital and reserves, except to the extent it reverses a revaluation decrease of the same asset previously recognised in profit or loss. A decrease in the carrying amount of an asset as a result of revaluation is recognised in other comprehensive income to the extent of any previously recognised revaluation increase accumulated in capital and reserves in respect of that asset. Where a revaluation decrease exceeds the accumulated revaluation gains accumulated in capital and reserves in respect of that asset, the excess shall be recognised in profit or loss.

#### Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Plant and machinery	- 25%
Fittings fixtures and equipment	- 25%
Motor vehicles	- 25%

If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of tangible assets, the depreciation is revised prospectively to reflect the new estimates.

#### Investment property

Investment property is measured initially at cost, which includes purchase price and any directly attributable expenditure. Investment property is revalued to its fair value at each reporting date and any changes in fair value are recognised in profit or loss.

#### Impairment

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

When it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that are largely independent of the cash inflows from other assets or groups of assets.

#### Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stocks to their present location and condition.

## Campbell Plants Limited

### Notes to the abridged financial statements (continued) Financial year ended 30th April 2025

#### Financial instruments

A financial asset or a financial liability is recognised only when the company becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the transaction price, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in profit or loss, with the exception of hedging instruments in a designated hedging relationship.

Any reversals of impairment are recognised in profit or loss immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

#### Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised in finance costs in profit or loss in the period in which it arises.

#### 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.

#### Reserves

Called up share capital reserve represents the nominal value of the shares issued. Profit and loss account represents cumulative profits or losses, net of dividends paid and other adjustments.

### 3. Staff costs

The average number of persons employed by the company during the financial year, including the directors was 6 (2024: 7).

## Campbell Plants Limited

### Notes to the abridged financial statements (continued) Financial year ended 30th April 2025

#### 4. Directors remuneration

The directors aggregate remuneration was as follows:

	2025	2024
	€	€
Emoluments in respect of qualifying services	20,000	60,000
Pension contributions to defined contribution plans in respect of qualifying services	6,000	4,000
	<u>26,000</u>	<u>64,000</u>
Defined contribution plan	<u>1</u>	<u>1</u>

#### 5. Appropriations of profit and loss account

	2025	2024
	€	€
At the start of the financial year	1,472,878	1,584,143
Loss for the financial year	(253,812)	(111,265)
<b>At the end of the financial year</b>	<u>1,219,066</u>	<u>1,472,878</u>

#### 6. Tangible assets

	Investment property	Freehold land	Plant and machinery	Fixtures, fittings and equipment	Motor vehicles	Total
	€	€	€	€	€	€
<b>Cost</b>						
At 1st May 2024	727,000	252,625	373,065	159,076	110,177	1,621,943
Additions	-	-	-	-	9,500	9,500
Disposals	-	-	(53,000)	-	-	(53,000)
<b>At 30th April 2025</b>	<u>727,000</u>	<u>252,625</u>	<u>320,065</u>	<u>159,076</u>	<u>119,677</u>	<u>1,578,443</u>
<b>Depreciation</b>						
At 1st May 2024	-	-	359,815	156,738	106,144	622,697
Charge for the financial year	-	-	-	2,338	6,409	8,747
Disposals	-	-	(39,750)	-	-	(39,750)
<b>At 30th April 2025</b>	<u>-</u>	<u>-</u>	<u>320,065</u>	<u>159,076</u>	<u>112,553</u>	<u>591,694</u>
<b>Carrying amount</b>						
<b>At 30th April 2025</b>	<u>727,000</u>	<u>252,625</u>	<u>-</u>	<u>-</u>	<u>7,124</u>	<u>986,749</u>
At 30th April 2024	<u>727,000</u>	<u>252,625</u>	<u>13,250</u>	<u>2,338</u>	<u>4,033</u>	<u>999,246</u>

## Campbell Plants Limited

### Notes to the abridged financial statements (continued) Financial year ended 30th April 2025

#### Tangible assets held at valuation

In respect of tangible assets held at valuation, the aggregate cost, depreciation and comparable carrying amount that would have been recognised if the assets had been carried under the historical cost model are as follows:

	Investment property
	€
<b>At 30th April 2025</b>	
Aggregate cost	727,000
Aggregate depreciation	-
	727,000
<b>Carrying amount</b>	727,000
<b>At 30th April 2024</b>	
Aggregate cost	727,000
Aggregate depreciation	-
	727,000
<b>Carrying amount</b>	727,000

#### Investment property

Included within the above is investment property measured at fair value as follows:

	2025
	€
<b>At 1 May 2024 and 30 April 2025</b>	727,000

Investment property is stated at valuation at the year end. Valuations were carried out by the directors based on recent sales activity of similar properties.

#### 7. Stocks

	2025	2024
	€	€
Finished goods and goods for resale	107,959	132,800

## Campbell Plants Limited

### Notes to the abridged financial statements (continued) Financial year ended 30th April 2025

#### 8. Debtors

	2025	2024
	€	€
Trade debtors	222,335	157,793
Other debtors	-	11,990
	222,335	169,783

#### 9. Creditors: amounts falling due within one year

	2025	2024
	€	€
Amounts owed to credit institutions	523	-
Trade creditors	368,519	234,657
Other creditors including tax and social insurance	100,582	24,142
Accruals	7,645	14,610
	477,269	273,409

#### 10. Share capital

##### Authorised share capital

	2025		2024	
	Number	€	Number	€
Ordinary shares shares of € 1.27 each	100,000	127,000	100,000	127,000
	100,000	127,000	100,000	127,000

##### Issued, called up and fully paid

	2025		2024	
	Number	€	Number	€
<b>Amounts presented in equity:</b>				
Ordinary shares shares of € 1.27 each	100	127	100	127
	100	127	100	127

#### 11. Directors transactions

##### Colin Campbell

At the balance sheet date amounts due to Colin Campbell amounted to €1,339 (2023: €12,622). This balance is non interest bearing and repayable on demand.

#### 12. Controlling party

The company is under the control of Colin Campbell who owns 100% of the issued share capital.

## **Campbell Plants Limited**

### **Notes to the abridged financial statements (continued) Financial year ended 30th April 2025**

#### **13. Exceptional costs**

During the financial year, the company identified a significant loss of €426,656 relating to the unauthorised misappropriation of cash funds by a former bookkeeper. This loss has been recognized within Administrative Expenses. In accordance with the Companies Act 2014, the Directors have classified this as an exceptional item due to its nature and the incidence of the event.

#### **14. Approval of financial statements**

The board of directors approved these abridged financial statements for issue on 18 March 2026.