

Abridged Financial Statements for the Year Ended 31st August 2025

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Company Information

Director

Patrick Jordan

Secretary

Pauline Jordan

Registered Office

Woodgrigue,
Duncormick,
Co. Wexford

Company Number

701781

Banks

Bank of Ireland
Custom House Quay
Wexford



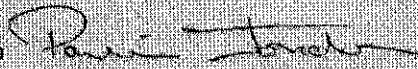
EXTRACT FROM DIRECTORS' REPORT IN ACCORDANCE WITH SECTION 329 OF THE COMPANIES ACT
2014 FOR THE YEAR ENDED 31st August 2025

DIRECTORS' & SECRETARY'S INTERESTS IN SHARES the interests of the directors in the share capital
of the company at 31st August 2025

	Ordinary Shares
Patrick Jordan	1
Pauline Jordan	0

This extract from the Directors Report is a true copy of the information from the Directors Report,
laid before the members in general meeting, as required by Section 355(6)(b) of the Companies Act
2014.

Pauline Jordan



Secretary

4th March 2026


Patrick Jordan

Director

4th March 2026

STATEMENT OF DIRECTORS' RESPONSIBILITIES for the Year Ended 31st August 2025

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with Irish law and regulations.

Irish company law requires the directors to prepare financial for each financial year. Under that law the directors have elected to prepare financial statements in accordance with Irish Generally Accepted Accounting Practice. 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 and 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 judgements and 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 affect 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 and enable the financial statements to be audited. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention.

Pauline Jordan
Secretary
4th March 2026



Patrick Jordan
Patrick Jordan
Director
4th March 2026



Statement of Financial Position of 31st August 2025

<u>Assets</u>	2025	2024
Fixed Assets	<u>68,029</u>	<u>69,368</u>
Tangible Fixed Assets	68,029	69,368
Current Assets		
Cash at Bank	43,216	41,450
Debtors & Prepayments	<u>9,902</u>	<u>8,246</u>
	53,118	49,696
Creditors (amounts falling due within one year)	<u>(12,107)</u>	<u>(12,285)</u>
Net Current Assets	<u>41,011</u>	<u>37,411</u>
Total Assets less Current Liabilities	109,040	106,779
Capital and Reserves		
Called up Share Capital	1	1
Long Term Liability	17,600	27,246
-Profit and Loss A/C	<u>91,439</u>	<u>79,532</u>
	109,040	106,779

We, as directors of Patrick Jordan Groundwork Ltd 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) 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 loss for such a 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.

(e) the company has relied on the specified exemption contained in section 352 of the Companies Act 2014 and 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.

Approved by the Board on 4th March 2026.

Pauline Jordan



Secretary



Patrick Jordan

Director



NOTES TO THE ABRIDGED FINANCIAL STATEMENTS 31st August 2025

1. ACCOUNTING POLICIES

1.1 Statement of compliance

Paddy Jordan Groundwork Ltd is a limited liability company incorporated in the Republic of Ireland. The registered office of the company is at Woodgraigue, Duncormick, Co. Wexford. The company's financial statements have been prepared under the historical cost convention in accordance with applicable accounting standards issued by the Financial Reporting Council, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (Generally Accepted Accounting Practice in Ireland).

1.2 Basis of preparation

The financial statements of Patrick Jordan Groundwork Ltd were authorised for issue by the Board of Directors on 4th March 2026. The financial statements are prepared in euro which is the presentational and functional currency of the company.

1.3 Going concern

The directors believe that the company is a going concern and have prepared the financial statements accordingly.

1.4 Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported for assets and liabilities as at the statement of financial position date and the amounts reported for revenue and expenses during the year. However, the nature of estimation means that actual outcomes could differ from those estimates. The following judgements (apart from those involving estimates) have had the most significant effect on amounts recognised in the financial statements.

Useful lives of depreciable assets

Management reviews its estimate of the useful lives and residual values of depreciable assets annually and takes accounts of technological changes that may impact on these estimates.

1.5 Financial instruments

The company only enters into basic financial instruments transactions that result in the recognition of financial assets and liabilities such as trade and other accounts receivable, trade creditors, and loans and similar finance from banks and other third parties.

(a) Cash and cash equivalents Cash and cash equivalents in the statement of financial position comprise cash at banks and in hand and short-term deposits with an original maturity date of three months or less.

(b) Short term debtors and creditors Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses from impairment are recognised in the income statement in other operating expenses.

(c) Interest bearing loans and borrowings All interest-bearing loans and borrowings which are basic financial instruments are initially recognised at the present value of cash receivable/payable to the bank (including interest). After initial recognition they are measured at amortised cost using the effective interest rate method, less impairment. The effective interest rate amortisation is included in finance revenue/expense in the income statement.

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS 31st August 2025

1. ACCOUNTING POLICIES

1.6 Significant Accounting Policies

The significant accounting policies applied by the company include the following:

(a) Basis of preparation

The financial statements have been prepared in accordance with accounting standards generally accepted in Ireland and Irish statute comprising the Companies Act 2014. Accounting standards generally accepted in Ireland in preparing financial statements giving a true and fair view are those issued by the Financial Reporting Council.

(b) Fixed assets – depreciation

Tangible fixed assets are carried at cost less accumulated depreciation. Depreciation is calculated to write off the cost of each item over its estimated useful life on a straight-line basis.

- Motor Vehicles 20% Straight Line
- Equipment, Plant & Machinery, Fixtures & Fittings 12.50% Straight Line

Revenue from the sale of goods (including commission) is recognised when the company has transferred the significant risks and rewards of ownership to the buyer, the amount of revenue can be measured reliably and it is probable that the company will receive the consideration due under the transaction.

2. STATUTORY INFORMATION - EMPLOYEES AND REMUNERATION

The company only had on average 2 employees for the year, one of whom was the director Patrick Jordan & his remuneration was €40,916

3. Called Share Capital	2025	2024
1 Ordinary Share of €1 each	1	1

4. Transactions with directors and connected persons

There are no transactions requiring disclosure.

5. Approval of Financial Statements

The financial statements were approved and authorised for issue by the board of directors on 4th March 2026.