

**Company registration number: 528365**

**Midland Landscape Hedge & Tree Maintenance Ltd (Audit Exempt Company\*)  
Small Companies Regime**

**Unaudited abridged financial statements**

**for the financial year ended 31 May 2025**

Midland Landscape Hedge & Tree Maintenance Limited is a small company as defined by the Companies Act 2014 and is availing itself of the audit exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014. It also qualifies for the small company regime as per Section 280C of the Companies Act 2014.

# Midland Landscape Hedge & Tree Maintenance Ltd

## Contents

	<b>Page</b>
Directors responsibilities statement and Declaration on unaudited financial statements	<b>1</b>
Balance sheet	<b>2 - 3</b>
Notes to the abridged financial statements	<b>4 - 7</b>

## **Midland Landscape Hedge & Tree Maintenance Ltd**

### **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 and promulgated by the Institute of Certified Public Accountants in Ireland. 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.

#### **Directors' Declaration on Unaudited Financial Statements**

In relation to the statutory financial statements:

- The directors approve these statutory 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 ifac, the company's accounting records and provided all the information 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 year ended 31 May 2025.

On behalf of the board:

Mr Keith Worrell  
Director

Ms Catherine Worrell  
Director

Date: 6 February 2026

**Midland Landscape Hedge & Tree Maintenance Ltd**

**Balance sheet  
As at 31 May 2025**

	Note	2025		2024	
		€	€	€	€
<b>Fixed assets</b>					
Tangible assets	5	192,227		139,666	
			192,227		139,666
<b>Current assets</b>					
Debtors	6	20,909		24,334	
Cash at bank and in hand		249,302		65,346	
		270,211		89,680	
<b>Creditors: amounts falling due within one year</b>	7	(52,475)		(23,225)	
<b>Net current assets</b>			217,736		66,455
<b>Total assets less current liabilities</b>			409,963		206,121
<b>Creditors: amounts falling due after more than one year</b>	8		(87,999)		-
<b>Net assets</b>			321,964		206,121
<b>Capital and reserves</b>					
Called up share capital presented as equity			100		100
Profit and loss account			321,864		206,021
<b>Shareholders funds</b>			321,964		206,121

The company qualifies for the small companies regime on the grounds that Section 280C of the Companies Act 2014 is complied with and the statutory financial statements have been prepared in accordance with the small companies regime.

**Midland Landscape Hedge & Tree Maintenance Ltd**

**Balance sheet (continued)**

**As at 31 May 2025**

We, as directors of Midland Landscape Hedge & Tree Maintenance Ltd 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 6 February 2026 and signed on behalf of the board by:

**Mr Keith Worrell**  
Director

**Ms Catherine Worrell**  
Director

# Midland Landscape Hedge & Tree Maintenance Ltd

## Notes to the abridged financial statements Financial year ended 31 May 2025

### 1. Accounting policies and measurement bases

#### Basis of preparation

The financial statements have been prepared on the historical cost basis.

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

#### 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 of the goods 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 charge for taxation is based on profit for the year. Deferred taxation is not calculated as it is not considered material.

#### Tangible assets

Tangible fixed assets are stated at cost less accumulated depreciation and accumulated impairment loss. Cost includes all costs that are directly attributable to bringing the asset into working condition for its intended use.

#### 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:

Buildings	- 4%	straight line
Plant and machinery	- 12.5%	straight line
Motor vehicles	- 12.5%	straight line

#### Impairment

Impairment reviews are carried out where there are events or changes in circumstances that indicate that the carrying amount of the fixed asset or goodwill may not be recoverable. Where there is an impairment loss it is recognised in the profit and loss account (There is no policy of revaluing fixed assets).

## Midland Landscape Hedge & Tree Maintenance Ltd

### Notes to the abridged financial statements (continued) Financial year ended 31 May 2025

#### Financial instruments

Basic financial assets and liabilities are initially recognised at transaction price, unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of future receipts discounted at a market rate of interest.

Such assets and liabilities are subsequently carried at amortised cost using the effective interest rate method.

At the end of each reporting period financial assets and liabilities measured at cost or amortised cost are assessed for objective evidence of impairment. If an asset or liability is impaired the impairment loss is the difference between the present value of the estimated cash flows discounted at the asset's/liability's original effective interest rate. The impairment loss is recognised in the profit and loss account.

If there is a decrease in an impairment loss arising from an event occurring after the impairment was recognised, the impairment is reversed. The reversal is such that the current carrying amount does not exceed what the carrying amount would have been had the impairment not previously been recognised. The impairment reversal is recognised in the profit and loss account.

Debt instruments that are payable or receivable within one year are measured at the undiscounted amount of the cash or other consideration expected to be paid or received.

#### 2. Staff costs

The average number of persons employed by the company during the financial year, including the directors was 2 (2024: 2).

The aggregate payroll costs incurred during the financial year were:

	<b>2025</b>	2024
	€	€
Wages and salaries	37,715	42,827
Social insurance costs	109	443
	<u>37,824</u>	<u>43,270</u>

#### 3. Directors remuneration

The directors aggregate remuneration was as follows:

	<b>2025</b>	2024
	€	€
Emoluments in respect of qualifying services	<u>36,590</u>	<u>37,911</u>

**Midland Landscape Hedge & Tree Maintenance Ltd**

**Notes to the abridged financial statements (continued)  
Financial year ended 31 May 2025**

**4. Appropriations of profit and loss account**

	<b>2025</b>	2024
	€	€
At the start of the financial year	206,021	124,539
Profit for the financial year	115,843	81,482
<b>At the end of the financial year</b>	<u>321,864</u>	<u>206,021</u>

**5. Tangible assets**

	Buildings	Plant and machinery	Fixtures, fittings and equipment	Motor vehicles	<b>Total</b>
	€	€	€	€	€
<b>Cost</b>					
At 1 June 2024	42,005	307,725	1,167	40,505	391,402
Additions	-	50,443	812	43,046	94,301
Disposals	-	(22,000)	-	(22,349)	(44,349)
<b>At 31 May 2025</b>	<u>42,005</u>	<u>336,168</u>	<u>1,979</u>	<u>61,202</u>	<u>441,354</u>
<b>Depreciation</b>					
At 1 June 2024	7,080	212,854	262	31,540	251,736
Charge for the financial year	1,680	27,364	247	7,275	36,566
Disposals	-	(22,000)	-	(17,175)	(39,175)
<b>At 31 May 2025</b>	<u>8,760</u>	<u>218,218</u>	<u>509</u>	<u>21,640</u>	<u>249,127</u>
<b>Carrying amount</b>					
<b>At 31 May 2025</b>	<u>33,245</u>	<u>117,950</u>	<u>1,470</u>	<u>39,562</u>	<u>192,227</u>
At 31 May 2024	<u>34,925</u>	<u>94,871</u>	<u>905</u>	<u>8,965</u>	<u>139,666</u>

**6. Debtors**

	<b>2025</b>	2024
	€	€
Trade debtors	<u>20,909</u>	<u>24,334</u>

**Midland Landscape Hedge & Tree Maintenance Ltd**

**Notes to the abridged financial statements (continued)  
Financial year ended 31 May 2025**

**7. Creditors: amounts falling due within one year**

	<b>2025</b>	<b>2024</b>
	€	€
Amounts owed to credit institutions	17,958	-
Trade creditors	5,330	2,497
Other creditors including tax and social insurance	25,487	17,428
Accruals	3,700	3,300
	52,475	23,225

Bank loans and overdraft facilities are secured by way of a personal guarantee amounting to Eur 20,000 in total.

**8. Creditors: amounts falling due after more than one year**

	<b>2025</b>	<b>2024</b>
	€	€
Amounts owed to credit institutions	72,465	-
Other creditors including tax and social insurance	15,534	-
	87,999	-

**9. Directors transactions**

The following loan is owed to the director:

	Keith Worrell	
	<b>2025</b>	<b>2024</b>
	€	€
At the start of the financial year	77	1,070
Advances made during the financial year	550	114
Amounts repaid during the financial year	(569)	(1,107)
At the end of the financial year	58	77

**10. Approval of financial statements**

The board of directors approved these abridged financial statements for issue on 6 February 2026.