

Registration Number 522051

J W Landscapes Limited

Abridged Unaudited Financial Statements

for the year ended 31 December 2025

(As modified by Sections 352 and 353 of the Companies Act 2014)

J W Landscapes Limited

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J W Landscapes Limited

Extract from the Director's Report

Director's & Secretary's interests

The director's and secretary's interests, as at the year end, in the company at the beginning and end of the year were as follows:

Year ended 31 December 2025	Mr. Jarlath White € ordinary shares	Ms. Elaine White € ordinary shares	Total
At the beginning of the year	50	50	100
At the end of the year	50	50	100

Year ended 31 December 2024	Mr. Jarlath White € ordinary shares	Ms. Elaine White € ordinary shares	Total
At the beginning of the year	50	50	100
At the end of the year	50	50	100

J W Landscapes Limited

Statement of Directors' Responsibilities for the year ended 31 December 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 statements for each financial year 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 that period. Under that law the directors have elected to prepare the financial statements in accordance with Irish Generally Accepted Accounting Practice (accounting standards issued by the Financial Reporting Council and Promulgated by the Chartered Accountants Ireland and Irish Law. In preparing those 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 effect and the reasons for any material departure from those standards
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors confirm that they have complied with the above requirements in preparing the financial statements.

The directors are responsible for keeping proper books of account which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements 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.

On behalf of the Board

Jarlath White
Director

Elaine White
Director

Date: 6th February 2026

J W Landscapes Limited

**Directors' Declaration on Unaudited Financial Statements
for the year ended 31 December 2025**

In relation to the financial statements as set out on pages to 11 :

- (a) the directors approve these 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.
- (b) the directors confirm that they have made available to Mc Carthy & Company, Chartered Accountants and Registered Auditor the company's accounting records and provided all the information necessary for the compilation of the financial statements.
- (c) 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 ending 31st December 2025

On behalf of the Board

Jarlath White
Director

Elaine White
Director

Date: 6th February 2026

J W Landscapes Limited

**Abridged Balance Sheet
as at 31 December 2025**

	Notes	2025 €	2024 €
Fixed Assets			
Property, plant and equipment		4,405	5,286
Current Assets			
Trade and other receivables		100	100
Cash and cash equivalents		23,220	23,497
		<u>23,320</u>	<u>23,597</u>
Creditors due within one year		<u>(10,593)</u>	<u>(16,270)</u>
Net Current Assets		<u>12,727</u>	<u>7,327</u>
Total Assets Less Current Liabilities		17,132	12,613
Creditors due after one year		<u>-</u>	<u>(489)</u>
Net Assets		<u><u>17,132</u></u>	<u><u>12,124</u></u>
Equity			
Equity share capital	3	100	100
Retained profit	4	17,032	12,024
Total equity		<u><u>17,132</u></u>	<u><u>12,124</u></u>

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The notes on pages 10 to 11 form part of these abridged financial statements

We, as Directors of J W Landscapes 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 are satisfied,
- the shareholders of the company have not served a notice on the company under Section 334(1) 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 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.
- the company has relied on the specified exemption contained in Section 352 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 Companies Act 2014.

The financial statements were approved by the board on 6th February 2026 and signed on its behalf by

Jarlath White
Director

Elaine White
Director

J W Landscapes Limited
Accounting Policies
for the year ended 31 December 2025

J W Landscapes Limited is primarily engaged in the provision of landscaping services to both the private and commercial sectors.

The company is a limited liability company incorporated and domiciled in Ireland. The company is tax resident in Ireland.

The significant accounting policies adopted by the Company and applied consistently in the preparation of these financial statements are set out below.

Basis of Preparation

The Financial Statements are prepared on the going concern basis, under the historical cost convention, as modified by the revaluation of certain tangible fixed assets and comply with the financial reporting standards of the Financial Reporting Council and promulgated by Chartered Accountants Ireland and the Companies Act 2014.

Currency

Functional and presentation currency:

Items included in the financial statements of the company are measured using the currency of the primary economic environment in which the company operates ("the functional currency"). The financial statements are presented in euro, which is the company's functional and presentation currency and is denoted by the symbol "€".

Revenue

Revenue is recognised to the extent that the company obtains the right to consideration in exchange for its performance. Revenue comprises the fair value of consideration received and receivable exclusive of value added tax and after discounts and rebates.

Taxation

The company is managed and controlled in the Republic of Ireland and, consequently, is tax resident in Ireland. Tax is recognised in the profit and loss account, except to the extent that it relates to items recognised in other comprehensive income or directly in equity. In this case tax is also recognised in other comprehensive income or directly in equity respectively.

(a) Current Tax

Current tax is calculated on the profits of the period. Current tax is determined using tax rates (and laws) that have been enacted or substantively enacted by the balance sheet date.

(b) Deferred Tax

Deferred tax arises from timing differences that are differences between taxable profits and total comprehensive income as stated in the financial statements. These timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements.

Deferred tax is provided in full on temporary differences arising between the tax bases of assets and liabilities and their carrying amounts in the financial statements. Deferred tax is determined using tax rates (and laws) that have been enacted or substantively enacted by the balance sheet date and are expected to apply when the related deferred income tax asset is realised or the deferred tax liability is settled.

Deferred tax assets are recognised to the extent that it is probable that future taxable profits will be available against which the temporary differences can be utilised.

Current or deferred taxation assets and liabilities are not discounted.

J W Landscapes Limited
Accounting Policies
for the year ended 31 December 2025

Property, Plant and equipment

(a) Cost

Property, plant and equipment are recorded at historical cost or deemed cost, less accumulated depreciation and impairment losses. Cost includes prime cost, overheads and interest incurred in financing the construction of tangible fixed assets. Capitalisation of interest ceases when the asset is brought into use.

Fixtures and fittings, computer equipment and motor vehicles are stated at cost less accumulated depreciation and accumulated impairment losses.

(b) Depreciation

Depreciation is provided on property, plant and equipment, on a straight-line basis, so as to write off their cost less residual amounts over their estimated useful economic lives.

The estimated useful economic lives assigned to property, plant and equipment are as follows:

Office Equipment, Fixtures & Fittings	-	12.5% Straight line
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The company's policy is to review the remaining useful economic lives and residual values of property, plant and equipment on an on-going basis and to adjust the depreciation charge to reflect the remaining estimated useful economic life and residual value.

Fully depreciated property, plant & equipment are retained in the cost of property, plant & equipment and related accumulated depreciation until they are removed from service. In the case of disposals, assets and related depreciation are removed from the financial statements and the net amount, less proceeds from disposal, is charged or credited to the income statement.

(c) Impairment

Assets not carried at fair value are also reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount.

The recoverable amount is the higher of an asset's fair value less costs to sell and value in use. Value in use is defined as the present value of the future pre-tax and interest cash flows obtainable as a result of the asset's continued use. The pre-tax and interest cash flows are discounted using a pre-tax discount rate that represents the current market risk free rate and the risks inherent in the asset. For the purposes of assessing impairment, assets are grouped at the lowest levels for which there are separately identifiable cash flows (cash-generating units).

If the recoverable amount of the asset (or asset's cash generating unit) is estimated to be lower than the carrying amount, the carrying amount is reduced to its recoverable amount. An impairment loss is recognised in the profit and loss account, unless the asset has been revalued when the amount is recognised in other comprehensive income to the extent of any previously recognised revaluation. Thereafter any excess is recognised in profit or loss.

J W Landscapes Limited

Accounting Policies for the year ended 31 December 2025

If an impairment loss is subsequently reverses, the carrying amount of the asset (or asset's cash generating unit) is increased to the revised estimate of its recoverable amount, but only to the extent that the revised carrying amount does not exceed the carrying amount that would have been determined (net of depreciation) had no impairment loss been recognised in prior periods. A reversal of an impairment loss is recognised in the profit and loss account.

Trade Receivables

Trade receivables are recognised initially at fair value and subsequently less any provision for impairment. A provision for impairment of trade receivables is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of receivables. The amount of the provision is the difference between the asset's carrying amount and the present value of estimated future cash flows, discounted at the effective interest rate. All movements in the level of the provision required are recognised in the profit and loss.

Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, demand deposits and other short- term highly liquid investments with original maturities of three months or less. Bank overdrafts are shown within borrowings in current liabilities on the statement of financial position.

Trade Payables

Accounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Contingencies

Contingent liabilities, arising as a result of past events, are not recognised when (i) it is not probable that there will be an outflow of resources or that the amount cannot be reliably measured at the reporting date or (ii) when the existence will be confirmed by the occurrence or non-occurrence of uncertain future events not wholly within the company's control. Contingent liabilities are disclosed in the financial statements unless the probability of an outflow of resources is remote.

Contingent assets are not recognised. Contingent assets are disclosed in the financial statements when an inflow of economic benefits is probable.

Employee Benefits

Contingent assets are not recognised. Contingent assets are disclosed in the financial statements when an inflow of economic benefits is probable.

- (a) **Short Term Benefits**
Short term benefits, including holiday pay and other similar non-monetary benefits, are recognised as an expense in the period in which the service is received.
- (b) **Defined Contribution Pension Plans**
The Company operates a defined contribution plan. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate fund. Under defined contribution plans, the company has no legal or constructive obligations to pay further contributions if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

J W Landscapes Limited

Accounting Policies for the year ended 31 December 2025

For defined contribution plans, the company pays contributions to privately administered pension plans on a contractual or voluntary basis. The company has no further payment obligations once the contributions have been paid. The contributions are recognised as employee benefit expense when they are due. Prepaid contributions are recognised as an asset to the extent that a cash refund or a reduction in the future payments is available.

Share Capital

Ordinary shares are classified as equity. Incremental costs directly attributable to the issue of new ordinary shares or options are shown in equity as a deduction, net of tax, from the proceeds.

J W Landscapes Limited

**Notes to the Abridged Financial Statements
for the year ended 31 December 2025**

1. Directors' remuneration and transactions

	2025	2024
	€	€
Salary	44,282	35,499
Retirement benefits	9,949	12,897
	54,231	48,396

Directors loans	2025	2024
	€	€
At 31 December 2024	1,161	1,050
Advances during the year	1,251	1,111
	2,412	2,161
Repaid during the year	(2,306)	(1,000)
At 31 December 2025	106	1,161

Amounts owed to directors are unsecured, interest free and repayable on demand.

2. Taxation Creditors	2025	2024
	€	€
The taxation creditors included in Taxation and Social Welfare are made up as follows:		
Corporation Tax	125	817
VAT	6,638	7,624
PAYE/PRSI	490	145
	7,253	8,586

3. Share capital	2025	2024
	€	€
Authorised equity		
1,000,000 Ordinary shares of €1.00 each	1,000,000	1,000,000
Allotted, called up and fully paid equity		
100 Ordinary shares of €1.00 each	100	100

J W Landscapes Limited

**Notes to the Abridged Financial Statements
for the year ended 31 December 2025**

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4. Equity Reserves	Equity Share Capital €	Retained Earnings €	Total Equity €
Balance at 1st January 2024	100	4,389	4,289
Profit for the year	-	16,413	16,413
Balance at 31 December 24	100	12,024	12,124
 Balance at 1 January 25	 100	 12,024	 12,124
Profit for the year	-	5,008	5,008
Balance at 31 December 25	100	17,032	17,132

5. Post Balance Sheet events

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

6. Directors' Secretarys' Interest

The directors who served during the year and their interests in the company at the beginning and the end of the year are:

	Ordinary shares	
	2025	2024
Jarlath White	50	50
Elaine White	50	50
	100	100

Company Name: J W Landscapes Limited
Registration Number: 522051
Financial Year: year ended 31 December 2025

CERTIFICATE:

WE HEREBY CERTIFY that all documents which are required under Part 6 of the Companies Act 2014 to be annexed to this annual return, have been so annexed, and that they are true copies of the originals laid or to be laid before the relevant general meeting, or presented to the member(s).

Signature: Elaine White
Secretary

Signature: Jarlath White
Director

Name: Elaine White

Name: Jarlath White

Date: 6th February 2026

Date: 6th February 2026