

Company Number: 353155

Peter Donegan Landscaping Limited
Abridged Unaudited Financial Statements
for the financial year ended 28 February 2025

Peter Donegan Landscaping Limited
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Peter Donegan Landscaping Limited
DIRECTORS AND OTHER INFORMATION

Directors	Mr Peter Donegan Mr Philip O'Dwyer
Company Secretary	Mr Peter Donegan
Company Number	353155
Registered Office	BETTYVILLE BALLYBOUGHAL Ballyboughal Dublin A41 P978 Ireland
Business Address	BETTYVILLE Ballyboughal Dublin A41 P978 Ireland
Accountants	Xeinadin Building 1 Swift Square Northwood Park Northwood D09 A0E4 Ireland

Peter Donegan Landscaping Limited
DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 28 February 2025

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 that law, the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime" 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 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 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.

Signed on behalf of the board

Mr Peter Donegan
Director

23 December 2025

Mr Philip O'Dwyer
Director

23 December 2025

Peter Donegan Landscaping Limited
ACCOUNTANTS REPORT
to the Board of Directors on the Compilation of the unaudited Abridged financial statements of Peter Donegan Landscaping Limited for the financial year ended 28 February 2025

In accordance with the engagement letter dated 20 December 2024 and in order to assist you to fulfil your duties under the Companies Act 2014, we have compiled for your approval the abridged financial statements of the company for the financial year ended 28 February 2025 as set out on pages 6 to 8 which comprise the Statement of Financial Position and notes from the company's accounting records and information and explanations you have given to us.

This report is made solely to the Board of Directors of Peter Donegan Landscaping Limited, as a body, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the company's Board of Directors that we have done so, and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and its Board of Directors, as a body, for our work or for this report.

We have carried out this engagement in accordance with guidance issued by and have complied with the relevant ethical guidance laid down by relating to members undertaking the compilation of financial statements.

You have acknowledged on the Statement of Financial Position for the year ended 28 February 2025 your duty to ensure that Peter Donegan Landscaping Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and loss of Peter Donegan Landscaping Limited. You consider that Peter Donegan Landscaping Limited is exempt from the statutory audit requirement for the financial year.

We have not been instructed to carry out an audit or a review of the abridged financial statements of Peter Donegan Landscaping Limited. For this reason, we have not verified the adequacy, accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory abridged financial statements.

XEINADIN
Building 1
Swift Square
Northwood Park
Northwood
D09 A0E4
Ireland

23 December 2025

Peter Donegan Landscaping Limited
STATEMENT OF FINANCIAL POSITION

as at 28 February 2025

	2025	2024
	€	€
Fixed Assets	<u>3,783</u>	<u>5,628</u>
Current assets	13,030	8,951
Creditors: amounts falling due within one year	<u>(27,399)</u>	<u>(25,009)</u>
Net Current Liabilities	<u>(14,369)</u>	<u>(16,058)</u>
Total Assets less Current Liabilities	<u>(10,586)</u>	<u>(10,430)</u>
Net Liabilities	<u>(10,586)</u>	<u>(10,430)</u>
Capital and Reserves	<u>(10,586)</u>	<u>(10,430)</u>

The financial statements have been prepared in accordance with the micro-companies' regime and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime".

We as Directors of Peter Donegan Landscaping 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) 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 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 (as a micro company). 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.

Approved by the Directors and authorised for issue on 23 December 2025 and signed on its behalf by:

Mr Peter Donegan
Director

Mr Philip O'Dwyer
Director

Peter Donegan Landscaping Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 28 February 2025

1. General Information

Peter Donegan Landscaping Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 353155. The registered office of the company is BETTYVILLE BALLYBOUGHAL, Ballyboughal, Dublin, A41 P978, Ireland. 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 financial statements.

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime" issued by the Financial Reporting Council.#

The company qualifies as a micro company for the period, as defined by section 280D of the Act, in respect of the financial year and has applied the rules of the 'Micro Companies Regime' in accordance with section 280E of the Act and FRS 105.

Turnover

Turnover comprises the invoice value of services 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. Cost comprises purchase price and other directly attributable costs. 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:

Fixtures, fittings and equipment	- 15% Straight line
Motor vehicles	- 15% Straight line

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 recognised at cost less impairment losses for bad and doubtful debts.

Borrowing costs

Borrowing costs relating to the acquisition of assets are capitalised at the appropriate rate by adding them to the cost of assets being acquired. Investment income earned on the temporary investment of specific borrowings pending their expenditure on the assets is deducted from the borrowing costs eligible for capitalisation. All other borrowing costs are recognised in profit or loss in the period in which they are incurred.

Trade and other creditors

Trade and other creditors are stated at cost.

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 Statement of Financial Position date.

Deferred taxation is not recognised under FRS 105.

Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the balance sheet date. Transactions, during the financial year, which are denominated in foreign currencies are translated at the rates of exchange ruling at the date of the transaction. The resulting exchange differences are dealt with in the Profit and Loss Account.

Peter Donegan Landscaping Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 28 February 2025

Share capital of the company

Ordinary share capital

The ordinary share capital of the company is presented as equity.

Exceptional item

Exceptional items are those that the directors' view are required to be separately disclosed by virtue of their size or incidence to enable a full understanding of the company's financial performance.

3. Appropriation of Profit and Loss Account	2025	2024
	€	€
Loss brought forward	(10,530)	(5,658)
Loss for the financial year	(156)	(4,872)
Loss carried forward	(10,686)	(10,530)

4. Post-Balance Sheet Events

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

5. Directors Transactions

Peter Donegan Director of Peter Donegan Landscaping Limited. . No advances or repayments were made in the year.

6. Going Concern

The company incurred a loss during the year of €156, and was insolvent at the balance sheet date in the amount of €10,688.

The director, Mr Peter Donegan , has indicated their willingness to support the company financially.

The director is confident that the company will be profitable in the coming year.

Therefore the director considers it appropriate to prepare the financial statements on a Going Concern Basis.

7. Adoption of FRS 105

This is the first set of financial statements prepared by Peter Donegan Landscaping Limited in accordance with FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities". The company transitioned from FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" to FRS 105 as at 1 March 2024.

There were no transition adjustments made and no restatement of the comparative figures in respect of the 2024 financial statements was required.

8. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 23 December 2025.