

**Windyridge Nurseries & Garden Centre Ltd**  
**Unaudited Abridged Financial Statements**  
**For the financial year ended 31<sup>st</sup> August 2025**

**Company No: 533637**

## Windyridge Nurseries & Garden Centre Ltd

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Windyridge Nurseries & Garden Centre Ltd  
Company Information

Directors	Paul Harvey Justin Harvey Philip Harvey
Secretary	Paul Harvey
Company Number	533637
Registered Office	112 Rochestown Avenue Dun Laoghaire Co Dublin
Bankers	Bank Of Ireland Kill O The Grange Co Dublin

**Windyridge Nurseries & Garden Centre Ltd**

**DIRECTOR'S RESPONSIBILITIES STATEMENT  
for the financial year ended 30 June 2024**

The director is responsible for preparing the Director's Report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the director to prepare financial statements for each financial year. Under the law the director has 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 director must not approve the financial statements unless she is 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.

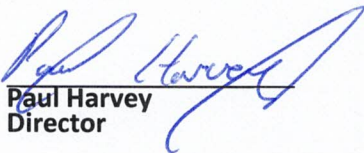
In preparing these financial statements, the directors are required to:

- 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.

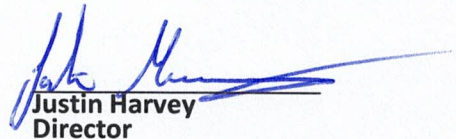
The director is responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and profit or loss of the company to be determined with reasonable accuracy, enable her to ensure that the financial statements and Director's Report comply with the Companies Act 2014. She is 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.

-The directors confirm that to the best of their knowledge and belief, the accounting records reflect all transactions of the company for the year ended 31 August 2025

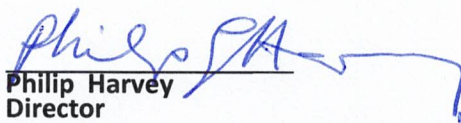
On behalf of the board

  
Paul Harvey  
Director

Dated: 15 February 2026

  
Justin Harvey  
Director

Dated: 15 February 2026

  
Philip Harvey  
Director

Dated: 15 February 2026

**Windyridge Nurseries & Garden centre Balance Sheet**

**Balance Sheet**

**As at 31st August 2025**

	<b>Aug-25</b>	Aug-24
<b>Fixed Assets</b>		
Tangible Assets	4 <b>€2,640,706</b>	€2,581,306
<b>Total Assets</b>	<b>€2,640,706</b>	€2,581,306
<b>Current Assets</b>		
Stock	<b>€512,891</b>	€500,824
Debtors	5 <b>€0</b>	€613
Matrix Investment Bond	6 <b>€915,643</b>	€877,554
Loan to Windyridge Lehaunstown House Ltd	7 <b>€2,179,860</b>	€1,954,713
Deposits and Cash	<b>€490,730</b>	€869,847
	<b>€4,099,124</b>	€4,203,551
<b>Current Liabilities: Amounts falling due within one year</b>	8 <b>€794,812</b>	€687,462
Net current Assets	<b>€3,304,312</b>	€3,516,089
<b>Total Assets less Current Liabilities:</b>	<b>€5,945,018</b>	€6,097,395
<b>Creditors : amounts falling due after more than one year</b>	<b>€0</b>	€0
<b>Total Assets less Total Liabilities:</b>	<b>€5,945,018</b>	€6,097,395
<b>Capital &amp; Reserves</b>		
Share Capital	9 <b>€600,117</b>	€600,117
P & L Account	<b>€5,344,901</b>	€5,497,278
<b>Equity attributable to owners of the company</b>	<b>€5,945,018</b>	€6,097,395

**Balance Sheet (Continued)**

**As at 31<sup>st</sup> August 2025**

**We as Directors of Windyridge Nurseries & Garden Centre 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 359 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)

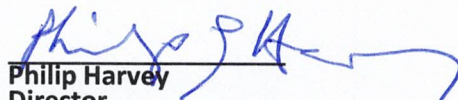
(d) we acknowledge the company's obligations under the Companies Act 2014, to keep adequate accounting records and prepare Financial Statements which give a true and fair view of the assets, liabilities and financial position of the company at the end of its financial year and of its profit or loss for such a 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 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 Companies Act 2014.

**Approved by the board on 15<sup>th</sup> February 2026 and signed on its behalf by:**

  
Paul Harvey  
Director

  
Justin Harvey  
Director

  
Philip Harvey  
Director

**Notes to the Abridged Financial Statements  
For the year ended 31 August 2025**

## 1. General Information

WIndyridge Nurseries & Garden Centre Ltd is a company Limited by shares incorporated in the Republic of Ireland. The registered office of the company is 112 Rochestown Avenue Dun Laoghaire. The Nature of the company's operations and its principal activities are set out in the Directors Report. 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's financial statements.

### Statement of compliance

The Financial statements of the company for the year ended 31 Aug 2025 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014.

### Basis of preparation

The Financial statements have been prepared on the going concern basis and in accordance with the historical cost convention except for certain properties and financial instruments that are measured at revalued amounts or fair values, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for assets. The Financial reporting Framework that has been applied in their preparation is the companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A, issued by the Financial Reporting Council.

The Company qualifies as a small company as defined by section 280A of the Companies Act 2014 in respect of the Financial year, and has applied the rules of the 'Small Companies Regeme' in accordance with section 280C of the Companies Act 2014 and Section 1A of FRS 102.

### Turnover

Turnover comprises the invoice value of goods supplied by the company, exclusive of trade discounts and value added tax.

### Tangible fixed assets and depreciation

Tangible fixed assets other than the freehold land are stated at cost less depreciation with a full years depreciation charged in the first year of acquisition. Depreciation is provide for at 12.5% in line with Capital Allowances.

Plant & Machinery	12.5%
Fixture, Fittings & Equipment	12.5%
Motor Vehicles	12.5%

### Borrowing costs

There are no borrowing costs

### Related Party Loans

Windyridge Nurseries & Garden Centre Ltd have loaned Windyridge Lehaunstown House Ltd €2,179,860. Paul and Justin Harvey are Directors of both companies.

### Investments

The company's investments are classified as financial assets and measured in accordance with the applicable financial reporting framework. Measured at fair value with changes recognized in the Profit and Loss Account with gains and losses recorded in the Other Comprehensive income.

### 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.

### Taxation and deferred 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 Balance Sheet date.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the company's taxable profits and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the Balance Sheet date.

### Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the Balance Sheet date. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated at the rates of exchange ruling at the date of the transaction. Non-monetary items that are measured at fair value in a foreign currency are translated using the exchange rates at the date when

the fair value was determined. The resulting exchange differences are dealt with in the profit and loss Account.

#### Ordinary share capital

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

#### Stock

Stock is valued at the lower of cost and net realisable value.

### 3. Turnover

The whole of the company's turnover is attributable to its market in the Republic of Ireland and is derived from the principal activity of Garden Centre retail (except for rental income of €13,000 for Elderslie 116 Rochestown Avenue)

### 4. Tangible Assets

	Property	Plant and Machinery	Office Equipment	Furniture and Fixtures	Motor Vehicles	Total
Open Bal at 01.09.2024	€2,490,382	€430,699	€39,762	€44,526	€82,521	€3,087,890
Additions			€22,692	€82,149		€104,841
Disposal						€0
Balance at 31.08.2025	€2,490,382	€430,699	€62,454	€126,675	€82,521	€3,192,731
Depreciation at 01.09.24		€400,665	€34,117	€30,504	€41,299	€506,585
Disposal						€0
Depreciation Charge for the period		€15,941	€5,510	€14,737	€9,252	€45,440
Depreciation at 31.08.25		€416,606	€39,627	€45,241	€50,551	€552,025
NBV at 31.08.2024	€2,490,382	€30,034	€5,645	€14,022	€41,222	€2,581,306
NBV at 31.08.2025	€2,490,382	€14,093	€22,827	€81,434	€31,970	€2,640,706

### 5. Debtors

	31-Aug-25	31-Aug-24
Other Debtors	€0	€613
Total	€0	€613

### 6. Matrix Investment Bond

	31-Aug-25	31-Aug-24
Zurich Bond	€915,643	€877,554
The Book cost of this asset was €900,000		

### 7. Intercompany Loans

	31-Aug-25	31-Aug-24
Loan to Lehaunstown House Ltd	€2,179,860	€1,954,713
Paul Harvey & Justin Harvey are Directors of both companies		

<b>8. Creditors: amount falling due within one year</b>	<b>31-Aug-25</b>	<b>31-Aug-24</b>
Other Creditors	€231,470	€145,404
Vouchers	€305,124	€253,561
Accruals	€73,492	€59,750
<b>Taxation Creditors</b>	<b>€184,726</b>	<b>€228,747</b>
<b>Total</b>	<b>€794,812</b>	<b>€687,462</b>

<b>9. Share Capital</b>	<b>31-Aug-25</b>	<b>31-Aug-24</b>
<b>Authorised equity</b>	<b>€1,000,000</b>	<b>€1,000,000</b>
<b>Allotted, called up and fully paid</b>	<b>31-Aug-25</b>	<b>31-Aug-24</b>
"A" Ordinary Shares	€100	€100
18 Ordinary of €1 each	€18	€18
Capital Contribution & Share Premium	€599,999	€599,999
	<b>€600,117</b>	<b>€600,117</b>

#### 10. Directors' interests

The directors' beneficial interests in the shares of the company were as stated below.

<b>Ordinary of €1each</b>	<b>31-Aug-25</b>	<b>31-Aug-24</b>
Paul Harvey	€6.00	€6.00
Justin Harvey	€6.00	€6.00
Philip Harvey	€6.00	€6.00
<b>"A" Ordinary Shares</b>		
Windyridge Lehaunstown House Ltd	€100.00	€100.00

#### 12. Employees

The Average monthly number of employees, including directors, during the year was 42 but varies significantly from month to month due to the seasonal nature of the business.

#### 13. Post-Balance Sheet Events

There has been no significant events affecting the company since the financial period-end.

#### 14. Approval of financial statements

The directors approved the financial statements on the 15th February 2026

