

Company registration number: 450865

**TRINITY BREWING COMPANY LIMITED**

Unit A, Old Mill Industrial Estate,  
Kill, Co. Kildare.

**Unaudited Abridged Financial Statements**  
**Year Ended 31<sup>st</sup> December 2025**

**Registered No. 450865**

Trinity Brewing Company 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

The financial statements have been prepared in accordance with the small companies regime under FRS 102

**Trinity Brewing Company Limited**  
**Year ended 31<sup>st</sup> December 2025**

**Table of Contents**

	Page
Directors and Other Information	2
Directors' Responsibilities Statement and Declaration on unaudited statutory financial statements	3
Balance Sheet	4
Notes forming part of the financial statements	5 - 6

**Trinity Brewing Company Limited**  
**Year ended 31<sup>st</sup> December 2025**

Directors and Other Information

Directors	Stephen Clinch Michael O'Regan Brian Tracey
Secretary	Stephen Clinch
Company Number	450865
Registered Office	Unit A Old Mill Industrial Estate Kill Co. Kildare
Bankers	Allied Irish Bank plc 41 South Main Street Naas Co. Kildare

**Trinity Brewing Company Limited**  
**Year ended 31<sup>st</sup> December 2025**

**Directors' Responsibilities Statement**

*General responsibilities*

Company law requires the directors to prepare financial statements for each financial year. Under the law, they have elected to prepare the financial statements in accordance with FRS 102 The Financial Reporting Standard applicable to the Small-entities Regime (FRS 102).


As such the directors are responsible for preparing financial statements in accordance with the provisions of the Companies Act 2014 with which the company is obliged to comply, including the appropriate use of the going concern basis of accounting, which is consistent with these requirements, and having availed of the exemptions to which the company is entitled by virtue of qualifying for the small companies regime and FRS 102. Thereby, the financial statements are presumed, in law, to give a true and fair view without any consideration of any other circumstances, factors, accounting principles or disclosures.


*Directors' declaration on unaudited financial statements*

In relation to the financial statements as set out on pages 4 to 6:

- (a) 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.
- (b) 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<sup>st</sup> December 2025.

**On Behalf of the Board**

  
MICHAEL O'REGAN  
Director  
Date: 29/12/26

  
STEPHEN CLINCH  
Director  
Date: 30/12/26

**Trinity Brewing Company Limited**  
**Year ended 31<sup>st</sup> December 2025**

**Balance Sheet as at 31<sup>st</sup> December 2025**


	Notes	2025 €	2024 €
Fixed Assets		<u>110,087</u>	<u>109,952</u>
Current Assets		229,772	248,209
Creditors: amount falling due within one year		<u>(310,884)</u>	<u>(372,446)</u>
Net Current Assets / (Liabilities)		<u>(81,112)</u>	<u>(124,237)</u>
Total Assets less Current Liabilities		28,975	(14,285)
Creditors: amount falling due after one year		<u>(53,413)</u>	<u>(99,273)</u>
Net Assets / (Liabilities)		<u>(24,438)</u>	<u>(113,558)</u>
Share Capital	4	400	400
Retained Earnings		<u>(24,838)</u>	<u>(113,958)</u>
Capital and Reserves	5	<u>(24,438)</u>	<u>(113,558)</u>


We, as directors of Trinity Brewing Company Limited, state that:

- (a) the company is availing itself of the audit 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 of the Companies Act 2014 are satisfied,
- (c) 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),
- (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 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; the company has done so on the grounds that it is entitled to the benefit of that exemption as a small company and confirm that the abridged Financial Statements have been properly prepared in accordance with section 353 Companies Act 2014.

The financial statements have been prepared in accordance with the small companies regime.

**On Behalf of the Board**

  
 MICHAEL O'REGAN  
 Director  
 Date: 27/01/26

  
 STEPHEN CLINCH  
 Director  
 Date: 31/1/26

**Trinity Brewing Company Limited**  
**Year ended 31<sup>st</sup> December 2025**

**Notes to the financial statements**

**1. General information**

The company is a private company limited by shares, registered in Ireland. The address of the registered office is Unit A, Old Mill Industrial Estate, Kill, Co. Kildare.

**2. Statement of compliance**

These financial statements have been prepared in accordance with FRS 102, "The Financial Reporting Standard applicable to the Small-entities Regime".

**3. 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.

**Tangible assets**

Tangible assets are measured initially at cost and are subsequently stated at cost less accumulated depreciation and impairment losses.

**Depreciation**

Depreciation is calculated so as to write off the cost or valuation of the asset, less its residual value, over the useful economic life of that asset as follows:

Plant and Machinery	12 ½% straight line
Motor Vehicles	12 ½% straight line

If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of tangible assets, the depreciation is revised prospectively to reflect the new estimates.

**Stocks**

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stocks to their present location and condition.

**Trinity Brewing Company Limited**  
**Year ended 31<sup>st</sup> December 2025**

**Notes to the financial statements**

**4. Called Up Share Capital**

	<b>2025</b>	<b>2024</b>
	€	€
<b>Authorised:</b>		
Ordinary Shares at €1 each	<u>1,500,000</u>	<u>1,500,000</u>
<b>Issued and Fully Paid:</b>		
Ordinary Shares at €1 each	<u>400</u>	<u>400</u>

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

	<b>2025</b>	<b>2024</b>
	€	€
<b>Capital and Reserves</b>		
At the start of the financial year	(113,558)	(184,238)
Profit / (Loss) for the financial year	<u>89,120</u>	<u>70,680</u>
At the end of the financial year	<u>(24,438)</u>	<u>(113,558)</u>