

COMPANY NUMBER 567044

TORC BUILDING SOLUTIONS LIMITED
ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025

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STATEMENT OF DIRECTORS' RESPONSIBILITIES FOR YEAR ENDED 31 AUGUST 2025

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. 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 ;
- * 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 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 Acts 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 financial statements as set out on pages 3-6:

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.

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

Gerard Teahan
Director
20th December 2025

	Notes	<u>2025</u>	<u>2024</u>
		€	€
FIXED ASSETS			
Tangible Fixed Assets	4	4,961	6,695
FINANCIAL ASSETS			
Participating Interests		75	75
CURRENT ASSETS			
Stocks work in progress		342,525	329,050
Debtors	5	47,597	4,503
Cash at bank and in hand		26,541	61,186
		<u>416,663</u>	<u>394,739</u>
CREDITORS			
Amounts falling due within one year	6	(61,188)	(89,180)
NET CURRENT ASSETS		<u>355,475</u>	<u>305,559</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>360,511</u>	<u>312,329</u>
CAPITAL AND RESERVES			
Called up share capital	7	100	100
Profit and loss account		360,411	312,229
TOTAL RESERVES		<u>360,511</u>	<u>312,329</u>

The directors have relied upon the specified exemption contained in Section 352 of the Companies Act 2014 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.

The directors state that:

- (1) These financial statements have been prepared in accordance with the small companies regime.
- (2) The company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014;
- (3) The company is availing itself of the exemption on the grounds that Section 358 is complied with;
- (4) No notice under subsection (1) of Section 334 has, in accordance with subsection (2) of that section, been served on the company;
- (5) They acknowledge the company's financial obligations under the Companies Act 2014, to keep adequate accounting records and to 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 and loss for such a year and to otherwise comply with the provisions of the Companies Act 2014 relating to the financial statements so far as they are applicable to the company
- (6) 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.

On Behalf of the Board

Gerard Teahan
Director
20th December 2025

1. General Information

Torc Building Solutions Ltd is a company limited by shares incorporated in the Republic of Ireland. The registered address of the company is Suite 104, 4/5 Burton Hall Road, Sandyford, Dublin 18 which is also its place of business. The principal activity of the company is the provision of building services.

2. Accounting policies

2.01 Statement of compliance and basis of preparation

The financial statements of the company for the year ended 31 August 2025 have been prepared on the going concern basis and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (FRS102).

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention. The presentation currency is € Euro. 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" issued by the Financial Reporting Council.

2.02 Cash Flow Statement

The directors have availed of the exemption contained in FRS 102 and accordingly, no cash flow statement is presented.

2.03 Investments

Investments held as fixed assets are stated at cost less provision for any permanent diminution in value. Income from investments is recognised in the profit and loss account in the year in which it is receivable.

2.04 Taxation

Current tax is recognised for the amount of corporation tax payable in respect of the taxable profit for the current or past reporting periods using the tax rates and laws that that have been enacted or substantively enacted by the reporting date.

2.05 Income Recognition

Income is recognised from the sale of goods when the significant risks and rewards of ownership of the goods has transferred to the buyer.

2.06 Turnover

The company's turnover represents the value, excluding value added tax, of goods and services supplied to customers during the year.

2.07 Tangible fixed assets and depreciation

The cost of tangible fixed assets includes expenditure that is directly attributable to the acquisition of the asset. Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows;

Plant & Equipment	12.5% Straight Line
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3. Employees

Number of Employees

The average monthly numbers of employees including directors during the year were:

	2025 Number	2024 Number
Management and Direct Labour	1	1
	1	1

Employment Costs

	2025 €	2024 €
Wages & Salaries	25,000	25,000
	25,000	25,000

Directors' Emoluments

	2025 €	2024 €
Remuneration & Other Emoluments	25,000	25,000
	25,000	25,000

4. Tangible Fixed Assets

		Plant & Equipment
Cost or Valuation		€
At 1 September 2024		13,873
Additions		0
At 31 August 2025		13,873
Depreciation		
At 1 September 2024		7,178
Charge for Year		1,734
At 31 August 2025		8,912
Net Book Values		
At 31 August 2025		4,961
At 31 August 2024		6,695

5. Debtors

	2025 €	2024 €
Amounts falling due within one year:	47,597	4,503
	47,597	4,503

	2025	2024
	€	€
6. Creditors amounts falling due within one year:		
Directors Loan Account	23,619	23,244
PAYE	1,992	2,367
VAT	0	3,837
Trade Creditors	35,206	56,786
Corporation Tax	371	2,946
	61,188	89,180

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

8. Directors Loans and Officers interests in the share capital

The officer's interest in the share capital of the company at the beginning and end of the year were as follows:

	Ordinary Shares	
	2025	2024
Gerard Teahan	100	100
	100	100

The following balances are due to the directors at year-end and are repayable on demand

	2025	2024
	€	€
Gerard Teahan	23,619	23,244
	23,619	23,244

9. Statement of movement on Profit and Loss Reserves

	2025	2024
	€	€
Opening Balance	312,229	246,102
Profit for the period	48,182	66,127
Payment of Dividends	0	0
Closing Balance	360,411	312,229

10. Approval of financial statements

The financial statements were approved by the Board on 20th December 2025 and signed on its behalf by the directors.