

Company Number: 719180

Liam Griffin Consulting Ltd
Abridged Unaudited Financial Statements
for the financial year ended 30 April 2025

Liam Griffin Consulting Ltd
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Liam Griffin Consulting Ltd
DIRECTORS AND OTHER INFORMATION

Directors	Liam Griffin Mairead Griffin
Company Secretary	Liam Griffin
Company Number	719180
Registered Office and Business Address	27 Fairyhouse Lodge Ratoath Co Meath A85 E892
Accountants	Kenna Accounting & Finance Solutions Chartered Accountants Unit 7 Block 8, Blanchardstown Corporate Park Blanchardstown D15 TD6C Ireland
Bankers	Bank of Ireland 88 Lower Camden Street Dublin 2

Liam Griffin Consulting Ltd
DIRECTORS' RESPONSIBILITIES STATEMENT
for the financial year ended 30 April 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 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard, 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


Liam Griffin
Director


Mairead Griffin
Director

Date: 13/01/26

Liam Griffin Consulting Ltd
CHARTERED ACCOUNTANTS REPORT
to the Board of Directors on the Compilation of the unaudited Abridged financial
statements of Liam Griffin Consulting Ltd
for the financial year ended 30 April 2025

In accordance with the engagement letter 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 30 April 2025 as set out on pages 6 to 10 which comprise the Balance Sheet, the Statement of Changes in Equity and the related notes from the company's accounting records and information and explanations you have given to us.

As a practising member firm of the Institute of Chartered Accountants Ireland, we are subject to its ethical and other professional requirements which are detailed at <https://www.charteredaccountants.ie/Professional-Standards/Home>

This report is made solely to the Board of Directors of Liam Griffin Consulting Ltd, 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 Chartered Accountants Ireland and have complied with the relevant ethical guidance laid down by Chartered Accountants Ireland relating to members undertaking the compilation of financial statements.

You have acknowledged on the Balance Sheet for the year ended 30 April 2025 your duty to ensure that Liam Griffin Consulting Ltd 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 profit of Liam Griffin Consulting Ltd. You consider that Liam Griffin Consulting Ltd 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 Liam Griffin Consulting Ltd. 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.

Kenna Accounting & Finance Solutions
KENNA ACCOUNTING & FINANCE SOLUTIONS
Chartered Accountants and Statutory Auditors
Unit 7 Block 8,
Blanchardstown Corporate Park
Blanchardstown
D15 TD6C
Ireland

Date: 13/01/2026

Liam Griffin Consulting Ltd
BALANCE SHEET
as at 30 April 2025

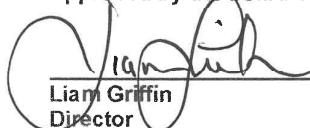
	Notes	2025 €	2024 €
Current Assets			
Debtors	5	15,916	19,865
Cash and cash equivalents		149,337	119,845
		<u>165,253</u>	<u>139,710</u>
Creditors: amounts falling due within one year	6	<u>(11,287)</u>	<u>(26,535)</u>
Net Current Assets		<u>153,966</u>	<u>113,175</u>
Total Assets less Current Liabilities		<u>153,966</u>	<u>113,175</u>
Capital and Reserves			
Called up share capital presented as equity	8	100	100
Retained earnings		153,866	113,075
Equity attributable to owners of the company		<u>153,966</u>	<u>113,175</u>

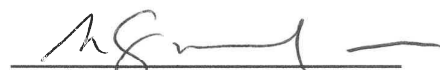
The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

We as Directors of Liam Griffin Consulting Ltd, 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. 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 and the small companies' regime.

Approved by the board on 13/01/26 and signed on its behalf by:


Liam Griffin
Director


Mairead Griffin
Director

Liam Griffin Consulting Ltd
STATEMENT OF CHANGES IN EQUITY
as at 30 April 2025

	Called up share capital €	Retained earnings €	Total €
At 1 May 2023	100	70,693	70,793
Profit for the financial year	-	42,382	42,382
At 30 April 2024	100	113,075	113,175
Profit for the financial year	-	40,791	40,791
At 30 April 2025	100	153,866	153,966

Liam Griffin Consulting Ltd

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

1. General Information

Liam Griffin Consulting Ltd is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 719180. The registered office of the company is 27 Fairyhouse Lodge, Ratoath, Co Meath, A85 E892 which is also the principal place of business of the company. The principal activity is technical consulting. 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 financial year ended 30 April 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 Regime' 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.

Trade and other debtors

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases the receivables are stated at cost less impairment losses for bad and doubtful debts.

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.

Liam Griffin Consulting Ltd
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 30 April 2025

The directors' and the secretary's interests in the shares of the company are as follows:-

Name	Class of Shares	Number Held	
		At 30/04/25	01/05/24
Liam Griffin	Ordinary Shares Class 1	51	51
Mairead Griffin	Ordinary Shares Class 1	49	49
		<u>100</u>	<u>100</u>

9. Income Statement

	2025 €	2024 €
At 1 May 2024	113,075	70,693
Profit for the financial year	40,791	42,382
At 30 April 2025	<u>153,866</u>	<u>113,075</u>

10. Capital commitments

The company had no material capital commitments at the financial year-ended 30 April 2025.

11. Directors' remuneration and transactions

	2025 €	2024 €
Remuneration	<u>124,568</u>	<u>134,978</u>

The following amounts are repayable to the directors:

	2025 €	2024 €
Liam Griffin	<u>-</u>	<u>721</u>

12. Post-Balance Sheet Events

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

13. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on

13/01/2026

Liam Griffin Consulting Ltd
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

Ordinary share capital

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

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

4. Employees

The average monthly number of employees, including directors, during the financial year was 1, (2024 - 1).

			2025 Number	2024 Number
Employee			1	1
			<u>1</u>	<u>1</u>
5. Debtors			2025	2024
			€	€
Trade debtors			15,725	19,865
Taxation			191	-
			<u>15,916</u>	<u>19,865</u>
6. Creditors			2025	2024
Amounts falling due within one year			€	€
Taxation			9,762	24,289
Directors' current accounts (Note 11)			-	721
Accruals			1,525	1,525
			<u>11,287</u>	<u>26,535</u>
7. Taxation			2025	2024
			€	€
Debtors:				
Corporation tax			191	-
			<u>191</u>	<u>-</u>
Creditors:				
VAT			6,212	15,348
Corporation tax			-	6,137
PAYE			3,550	2,804
			<u>9,762</u>	<u>24,289</u>
8. Share capital			2025	2024
			€	€
Description	Number of shares	Value of units		
Authorised				
Ordinary Shares Class 1	100,000	€1.00 each	<u>100,000</u>	<u>100,000</u>
Allotted, called up and fully paid				
Ordinary Shares Class 1	100	€1.00 each	<u>100</u>	<u>100</u>