

Company registration number: 729904

T & C Griffin Builders Limited
Unaudited abridged financial statements
for the financial year ended 31 December 2025

T & C Griffin Builders Limited

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T & C Griffin Builders Limited

Directors and other information

Directors	Ciaran Griffin Antoine Griffin
Secretary	Antoine Griffin
Company number	729904
Registered office	Tiernee Lettermore Galway
Accountants	Arkins & Company Ltd Unit 15 Galway Technology Park Parkmore Galway
Bankers	AIB Upper Salthill Galway
Solicitors	Eric Gleeson & Co Shop Street Tuam Galway

T & C Griffin Builders Limited

Chartered Accountants' Report to the board of directors on the Unaudited abridged financial statements of T & C Griffin Builders Limited

In accordance with the engagement letter dated 12 January 2026 we have complied without carrying out an audit, the financial statements of the company which comprise the profit and loss account, balance sheet and related notes, including a summary of the significant accounting policies set out in Note 3, from the accounting records and information and explanations you have given us.

This report is made to the company's board of directors, 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 the company's board of directors for our work or for this report.

Respective Responsibilities of Directors and Accountants

The company's directors are responsible for ensuring that the company maintains adequate accounting records and for preparing financial statements, which give a true and fair view of the assets, liabilities and financial position of the company as at 31 December 2025 and its profit or loss for the year then ended have been properly prepared in accordance with the Companies Act 2014.

You are responsible for deciding, on an annual basis, whether the company is entitled to avail of the exemption from statutory audit in accordance with section 358 of the Companies Act 2014.

It is our responsibility to compile the financial statements of T Griffin Builders Ltd from the accounting records, information and explanations supplied to us by the directors.

Scope of Work

As a firm regulated by Chartered Accountants Ireland our work will be carried out in accordance with the International Standard on Related Services 4410 (Revised) Compilation Engagements (ISRS 4410). In carrying out this engagement out this engagement we have complied with the ethical guidance laid down by the Institute relating to members undertaking the compilation of financial statements.

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

You have acknowledged on the balance for the financial year ended 31st December 2025 your duty is to ensure the company has kept adequate accounting records and to prepare financial statements that give a true and fair view of the assets, liabilities and financial position of the company at the end of the financial year and of its profit or loss for such a period under the Companies Act 2014. You consider that the company is exempt from the statutory requirement for the financial year.

Arkins & Company Ltd

Arkins & Company Ltd

Chartered Accountants & tax Consultants

Unit 15

Galway Technology Park

Parkmore

Galway

T & C Griffin Builders Limited

**Balance sheet
As at 31 December 2025**

	2025		2024	
	€	€	€	€
Called up share capital not paid		100		-
Fixed assets		<u>301,928</u>		<u>307,200</u>
Current assets	23,816		14,280	
Prepayments and accrued income	<u>415</u>		<u>455</u>	
		24,231		14,735
Creditors: amounts falling due within one year		<u>(332,849)</u>		<u>(330,353)</u>
Net current liabilities		<u>(308,618)</u>		<u>(315,618)</u>
Total assets less current liabilities		(6,590)		(8,418)
Net liabilities		<u>(6,590)</u>		<u>(8,418)</u>
Capital and reserves		<u>(6,590)</u>		<u>(8,418)</u>

We, as directors of T & C Griffin Builders 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 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; and
- (e) the company has relied on the specified exemption contained in section 352 of the Companies Act 2014; has done so on the grounds that the company is entitled to the benefit of that exemption as a micro company and the abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

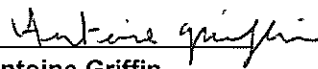
The financial statements have been prepared in accordance with the provisions applicable to companies subject to the micro companies regime and in accordance with Financial Reporting Statement 105 'The Financial Statement applicable to the Micro entities Regime.'

T & C Griffin Builders Limited

**Balance sheet (continued)
As at 31 December 2025**

These abridged financial statements were approved by the board of directors on 29 January 2026 and signed on behalf of the board by:


Ciaran Griffin
Director


Antoine Griffin
Director

T & C Griffin Builders Limited

Notes to the abridged financial statements Financial year ended 31 December 2025

1. General information

The company is a private company limited by shares, registered in Ireland. The address of the registered office is Tiernee, Lettermore, Galway. CRO Number 729904

2. Statement of compliance

These financial statements have been prepared in accordance with FRS 105, 'The Financial Reporting Standard applicable to the Micro-entities Regime'.

3. Accounting policies and measurement bases

Basis of preparation

The financial statements have been prepared on the going concern basis, under the historical cost convention and comply with the Financial Reporting Standards of the Financial Reporting Council including 'The Financial Reporting Standard applicable to the Micro Entities Regime - FRS105' and The Companies Act 2014.

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.

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer, usually on despatch of the goods; the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

Taxation

Tax is recognised in the statement of comprehensive income, except to the extent that it relates to items recognised in other comprehensive income or directly in capital and reserves. In this case, tax is recognised in other comprehensive income or directly in capital and reserves, respectively.

Tax is recognised on taxable profit for the current and past periods. Tax is measured at the amounts of tax expected to pay or recover using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

Tangible assets

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

T & C Griffin Builders Limited

Notes to the abridged financial statements (continued) Financial year ended 31 December 2025

Depreciation

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

Fittings fixtures and equipment	- 12.5%	straight line
Investment Property	- 2%	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.

Impairment

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

When it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that are largely independent of the cash inflows from other assets or groups of assets.

T & C Griffin Builders Limited

Notes to the abridged financial statements (continued) Financial year ended 31 December 2025

Financial instruments

A financial asset or a financial liability is recognised only when the company becomes a party to the contractual provisions of the instrument.

Financial instruments are initially recognised at cost, which is the transaction price.

Investments in shares, subsidiaries or participating interests are subsequently measured at cost less impairment.

Derivatives are subsequently measured at the cost plus any transaction costs not immediately recognised in profit or loss less any impairment losses recognised to date. This is allocated to profit or loss over the term of the contract on a straight-line basis, unless another systematic basis of allocation is more appropriate.

Other financial instruments are subsequently measured at the cost plus any transaction costs not immediately recognised in profit or loss, plus accumulated interest income or expense recognised to date, less all repayments of principal or interest to date, less impairment.

Financial assets are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised in profit or loss immediately.

Any reversals of impairment are recognised in profit or loss immediately.

Trade and Other Debtors

Trade and Other Debtors are recognised initially at transaction price (including transaction costs) unless a financing arrangement exists in which case they are measured at the present value of future receipts discounted at a market rate with the exception of public benefit concessionary loans. Subsequently they are measured at amortised cost less any provision for impairment.

Cash and Cash Equivalents

Cash and Cash equivalents include cash on hand, demand deposits and other short term highly liquid investments with original maturities of three months or less. Bank overdrafts are shown within borrowings in current liabilities on the statement of financial position.

Trade and Other Creditors

Trade and other creditors are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payable are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

T & C Griffin Builders Limited

Notes to the abridged financial statements (continued)
Financial year ended 31 December 2025

4. Appropriations of profit and loss account

	2025	2024
	€	€
At the start of the financial year	(8,518)	(10,780)
Profit for the financial year	1,828	2,262
At the end of the financial year	<u>(6,690)</u>	<u>(8,518)</u>

5. Creditors: amounts falling due within one year

	2025	2024
	€	€
Other creditors	4,050	4,050
Tax and social insurance: Corporation tax	2,742	1,428
	<u>6,792</u>	<u>5,478</u>

6. Reserves

	Called Up Share Capital	Profit & Loss Account	Total
	€	€	€
At 01/01/2025	100	(8,518)	(8,418)
Profit (Loss) for the year	<u> </u>	1,828	<u>1,828</u>
Total comprehensive expense for the year	100	(6,690)	(6,590)
	<u> </u>	<u> </u>	<u> </u>
At 31/12/2025	<u>100</u>	<u>(6,690)</u>	<u>(6,590)</u>

7. Events after the end of the reporting period

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

8. Approval of financial statements

The board of directors approved these abridged financial statements for issue on 29 January 2026.