

Grealish Glynn & Associates Architectural Services Ltd
Abridged Unaudited Financial Statements
for the financial year ended 30 June 2025

Company Number: 358735

Grealish Glynn & Associates Architectural Services Ltd
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Grealish Glynn & Associates Architectural Services Ltd
DIRECTORS AND OTHER INFORMATION

Directors	Paddy Grealish Martin Grealish Desmond Glynn
Company Secretary	Paddy Grealish
Company Number	358735
Registered Office	Punchbowl Gort Co.Galway Ireland
Business Address	Punchbowl Gort Co Galway
Accountants	O Donnell Keane & Co. Registered Auditors and Accountants Church Street Gort Co Galway

Grealish Glynn & Associates Architectural Services Ltd

DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 30 June 2025

The directors made the following statement in respect of the unaudited financial statements:

"General responsibilities

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.

Directors' declaration on unaudited financial statements

In relation to the financial statements which comprise the Statement of Financial Position, the Statement of Changes in Equity and the related notes:

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 they have made available to O Donnell Keane & Co., (Registered Auditors and Accountants), all the company's accounting records and provided all the information, books and documents necessary for the compilation of the financial statements.

The directors confirm that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the financial year ended 30 June 2025."

Signed on behalf of the board

Martin Grealish
Director

Desmond Glynn
Director

18 March 2026

Grealish Glynn & Associates Architectural Services Ltd**STATEMENT OF FINANCIAL POSITION**

as at 30 June 2025

	Notes	2025 €	2024 €
Current Assets			
Debtors	6	4,389	1,783
Cash and cash equivalents		176,038	133,690
		<u>180,427</u>	<u>135,473</u>
Creditors: amounts falling due within one year	7	<u>(42,337)</u>	<u>(36,860)</u>
Net Current Assets		<u>138,090</u>	<u>98,613</u>
Total Assets less Current Liabilities		<u>138,090</u>	<u>98,613</u>
Capital and Reserves			
Called up share capital presented as equity		3	3
Retained earnings		138,087	98,610
Equity attributable to owners of the company		<u>138,090</u>	<u>98,613</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 Grealish Glynn & Associates Architectural Services 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 18 March 2026 and signed on its behalf by:

Martin Grealish
Director



Desmond Glynn
Director



Grealish Glynn & Associates Architectural Services Ltd
STATEMENT OF CHANGES IN EQUITY
as at 30 June 2025

	Called up share capital €	Retained earnings €	Total €
At 1 July 2023	3	70,048	70,051
Profit for the financial year	-	28,562	28,562
At 30 June 2024	3	98,610	98,613
Profit for the financial year	-	39,477	39,477
At 30 June 2025	3	138,087	138,090

Grealish Glynn & Associates Architectural Services Ltd

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

1. General Information

Grealish Glynn & Associates Architectural Services Ltd is a company limited by shares incorporated in Ireland. Punchbowl, Gort, Co.Galway, Ireland is the registered office, which is also the principal place of business of the company. 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 30 June 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 represents the total invoice value, excluding value added tax, of sales made during the year.

Property, plant and equipment and depreciation

Property, plant and equipment are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of property, plant and equipment, less their estimated residual value, over their expected useful lives as follows:

Fixtures, fittings and equipment	- 15% Straight Line
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The carrying values of tangible fixed assets are reviewed annually for impairment in periods if events or changes in circumstances indicate the carrying value may not be recoverable.

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

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 Statement of Financial Position date.

Ordinary share capital

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

Grealish Glynn & Associates Architectural Services Ltd

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

3. Going concern

These financial statements have been prepared on a going concern basis, on the understanding that the directors and shareholders will continue to financially support the company to allow it to meet its liabilities as and when they fall due for at least twelve months from the date of approval. In making their going concern assessment, the Directors have considered the impact of the significant increases in costs and their impact on business operations. No factors identified as arising from these significant cost increases are considered to result in departure of the going concern basis of preparation of these financial statements being appropriate.

4. Employees

The average monthly number of employees, including directors, during the financial year was 3

	2025 Number	2024 Number
Directors	2	2
Ordinary	1	1
	<u>3</u>	<u>3</u>

5. Property, plant and equipment

	Fixtures, fittings and equipment €	Total €
Cost		
At 1 July 2024	77,927	77,927
At 30 June 2025	77,927	77,927
Depreciation		
At 1 July 2024	77,927	77,927
At 30 June 2025	77,927	77,927
Net book value		
At 30 June 2025	-	-

6. Debtors

	2025 €	2024 €
Trade debtors	2,515	1,783
Taxation	1,874	-
	<u>4,389</u>	<u>1,783</u>

7. Creditors Amounts falling due within one year

	2025 €	2024 €
Amounts owed to credit institutions	2,588	-
Trade creditors	2,454	1,122
Taxation	19,286	17,729
Directors' current accounts (Note 10)	18,009	18,009
	<u>42,337</u>	<u>36,860</u>

Grealish Glynn & Associates Architectural Services Ltd
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

8. Income Statement

	2025 €	2024 €
At 1 July 2024	98,610	70,048
Profit for the financial year	39,477	28,562
At 30 June 2025	<u>138,087</u>	<u>98,610</u>

9. Capital commitments

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

10. Directors' remuneration and transactions

	2025 €	2024 €
Remuneration	108,133	105,214
Pension contributions	24,000	17,000
	<u>132,133</u>	<u>122,214</u>

The following amounts are repayable to the directors:

	2025 €	2024 €
Martin Grealish	11,515	11,515
Desmond Glynn	6,494	6,494
	<u>18,009</u>	<u>18,009</u>

11. Events After the End of the Reporting Period

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

12. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 18 March 2026.