Company registration number 08448317 (England and Wales)

GRIFFIN JAMES LIMITED

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

PAGES FOR FILING WITH REGISTRAR

GRIFFIN JAMES LIMITED

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GRIFFIN JAMES LIMITED

BALANCE SHEET

AS AT 31 DECEMBER 2025

	Notes	2025		2024	
		£	£	£	£
Fixed assets					
Tangible assets	**3**		679		13,815
Current assets					
Debtors	**4**	56,031		32,571	
Cash at bank and in hand		11,900		15,828	
		67,931		48,399	
Creditors: amounts falling due within one year	**5**	(67,235)		(61,006)	
Net current assets/(liabilities)			696		(12,607)
Total assets less current liabilities			1,375		1,208
Creditors: amounts falling due after more than one year	**6**		-		(2,145)
Net assets/(liabilities)			1,375		(937)
Capital and reserves					
Called up share capital			100		100
Profit and loss reserves			1,275		(1,037)
Total equity			1,375		(937)

BALANCE SHEET (CONTINUED)

AS AT 31 DECEMBER 2025

For the financial year ended 31 December 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared and deliverec in accordance with the provisions applicable to companies subject to the small companies regime.

The directors of the company have elected not to include a copy of the profit and loss account within the financial statements.

The financial statements were approved by the board of directors and authorised for issue on 8 May 2026 and are signed on its behalf by:

Mr M. A. Lyons
Director

Company registration number 08448317 (England and Wales)

1 Accounting policies

Company information

Griffin James Limited is a private company limited by shares incorporated in England and Wales. The registered office is Mynshull House, 78 Churchgate, Stockport, Cheshire, SK1 1YJ.

1.1 Basis of preparation

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the requirements of the Companies Act 2006 as applicable to companies subject to the small companies regime. The disclosure requirements of section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

1.2 Revenue

Revenue comprises sales of goods or services provided to customers net of value added tax and other sales taxes, less an appropriate deduction for actual and expected returns and discounts. Revenue is recognised when performance obligations are satisfied and the control of goods or services is transferred to the buyer. Where the performance obligation is satisfied over time, revenue is recognised in accordance with its progress towards complete satisfaction of that performance obligation.

When cash inflows are deferred and represent a financing arrangement, the promised consideration is adjusted for the effects of the time value of money, which is recognised as interest income.

The nature, timing of satisfaction of performance obligations and significant payment terms of the company's major sources of revenue are as follows:

Revenue from contracts for the provision of professional services is recognised by reference to the stage of completion when the stage of completion, costs incurred and costs to complete can be estimated reliably. The stage of completion is calculated by comparing costs incurred, mainly in relation to contractual hourly staff rates and materials, as a proportion of total costs. Where the outcome cannot be estimated reliably, revenue is recognised only to the extent of the expenses recognised that are recover able.

1.3 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Computers	20% on cost
Motor vehicles	33% on cost

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is credited or charged to profit or loss.

1.4 Taxation

The tax expense represents the sum of the tax currently payable and deferred tax.

1 **Accounting policies** **(Continued)**

Current tax

The tax currently payable is based on taxable profit for the year. Taxable profit differs from net profit as reported in the profit and loss account because it excludes items of income or expense that are taxable or deductible in other years and it further excludes items that are never taxable or deductible. The company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the reporting end date.

The carrying amount of deferred tax assets is reviewed at each reporting end date and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered. Deferred tax is calculated at the tax rates that are expected to apply in the period when the liability is settled or the asset is realised. Deferred tax is charged or credited in the profit and loss account, except when it relates to items charged or credited directly to ecuity, in which case the deferred tax is also dealt with in equity. Deferred tax assets and liabilities are offset when the company has a legally enforceable right to offset current tax assets and liabilities and the deferred tax assets and liabilities relate to taxes levied by the same tax authority.

1.5 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Employees

The average monthly number of persons (including directors) employed by the company during the year was:

	2025 Number	2024 Number
Total	2	2

3 Tangible fixed assets

	Plant and machinery etc
	£
Cost	
At 1 January 2025	43,047
Additions	200
Disposals	(39,250)
At 31 December 2025	3,997
Depreciation and impairment	
At 1 January 2025	29,232
Depreciation charged in the year	251
Eliminated in respect of disposals	(26,165)
At 31 December 2025	3,318
Carrying amount	
At 31 December 2025	679
At 31 December 2024	13,815

4 Debtors

	2025	2024
Amounts falling due within one year:	£	£
Trade debtors	25,077	8,977
Other debtors	30,954	23,594
	56,031	32,571

5 Creditors: amounts falling due within one year

	2025	2024
	£	£
Bank loans	2,275	5,484
Trade creditors	5,312	175
Corporation tax	40,162	41,896
Other taxation and social security	9,291	6,701
Other creditors	10,195	6,750
	67,235	61,006

6 **Creditors: amounts falling due after more than one year**

	2025	2024
	£	£
Other creditors	-	2,145

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.