

Irish Green Building Council CLG
Annual Report and Financial Statements
for the financial year ended 31 December 2025

Irish Green Building Council CLG

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Irish Green Building Council CLG

DIRECTORS AND OTHER INFORMATION

Directors	Laura Heuston Alicia Grehan Orla Mescal William O'Donnell Krystyna T. Howell Alan Cawley Patrick Atkinson Patrice McVeigh Claire Pomroy Lorraine FitzGerald John O'Connor (Appointed 11 December 2025) Alison Gilliland (Appointed 11 December 2025) Emma Gilleece (Appointed 11 December 2025) Angelyn Rowan (Appointed 26 February 2026) George Delaney (Appointed 9 July 2026)
Company Secretary	Marion Jammet
Company Number	492948
Charity Number	2155568
Registered Office and Business Address	The Masonry Building 151 Thomas Street Dublin 8 D08 PY5E
Auditors	Whiteside Cullinan Chartered Accountants and Registered Auditors Fleming Court Flemings Place Dublin 4 D04N4X9
Bankers	Bank of Ireland College Green, Dublin 2
Solicitors	Philip Lee LLP Connaught House One Burlington Road Dublin 4 D04 C5Y6

Irish Green Building Council CLG

DIRECTORS' REPORT

for the financial year ended 31 December 2025

The directors present their report and the audited financial statements for the financial year ended 31 December 2025.

Principal Activity and Review of the Business

The company operates as a registered charity. The main object of the company is to accelerate the transformation of the built environment, related industry and supply chain to one that is sustainable through leadership, research, education, and providing policy input to national and local government and anything ancillary to the foregoing.

The Company is limited by guarantee not having a share capital.

There has been no significant change in these activities during the financial year ended 31 December 2025.

Financial Results

The surplus for the financial year after providing for depreciation amounted to €18,351 (2024 - €102,099).

At the end of the financial year, the company has assets of €1,183,007 (2024 - €1,093,203) and liabilities of €603,657 (2024 - €532,204). The net assets of the company have increased by €18,351.

Directors and Secretary

The directors who served throughout the financial year, except as noted, were as follows:

Laura Heuston
Alicia Grehan
Orla Mescal
William O'Donnell
Krystyna T. Howell
Alan Cawley
Patrick Atkinson
Patrice McVeigh
Claire Pomroy
Lorraine FitzGerald
John O'Connor (Appointed 11 December 2025)
Alison Gilliland (Appointed 11 December 2025)
Emma Gilleece (Appointed 11 December 2025)
Angelyn Rowan (Appointed 26 February 2026)
George Delaney (Appointed 9 July 2026)

The secretary who served throughout the financial year was Marion Jammet.

Future Developments

The company plans to continue to expand on its activities for the benefit of its members. Employees are kept as fully informed as practicable about developments within the business.

Post Balance Sheet Events

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

Auditors

The auditors, Whiteside Cullinan, (Chartered Accountants), continue in office in accordance with section 383(2) of the Companies Act 2014.

Irish Green Building Council CLG DIRECTORS' REPORT

for the financial year ended 31 December 2025

Accounting Records

To ensure that adequate accounting records are kept in accordance with sections 281 to 285 of the Companies Act 2014, the directors have employed appropriately qualified accounting personnel and have maintained appropriate computerised accounting systems. The accounting records are located at the company's office at The Masonry Building, 151 Thomas Street, Dublin 8, D08 PY5E.

Signed on behalf of the board

Laura Heuston

8DCD0000-EACA-42B0-6009-08DF194B821C
Laura Heuston
Director

Alicia Grehan

8DCD0000-EACA-42B0-6009-08DF194B821C
Alicia Grehan
Director

10 September 2026

Irish Green Building Council CLG

DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 31 December 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 surplus or deficit 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 surplus or deficit 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 and enable the financial statements to be readily and properly audited. 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.

Disclosure of Information to Auditor

Each persons who are directors at the date of approval of this report confirms that:

- there is no relevant audit information (information needed by the company's auditor in connection with preparing the auditor's report) of which the company's auditor is unaware, and
- the directors have taken all the steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the company's auditor is aware of that information.

Signed on behalf of the board

Laura Heuston

80CD8888-EACA-42B8-683B-88DF1948821C
Laura Heuston
Director

Alicia Grehan

80CD8888-EACA-42B8-6810-88DF1948821C
Alicia Grehan
Director

10 September 2026

INDEPENDENT AUDITOR'S REPORT

to the Members of Irish Green Building Council CLG

Report on the audit of the financial statements

Opinion

We have audited the financial statements of Irish Green Building Council CLG ('the company') for the financial year ended 31 December 2025 which comprise the Income and Expenditure Account, the Balance Sheet, the Reconciliation of Members' Funds, the Statement of Cash Flows and the related notes to the financial statements, including the summary of significant accounting policies set out in note 2. The financial reporting framework that has been applied in their preparation is Irish Law and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", issued in the United Kingdom by the Financial Reporting Council, applying Section 1A of that Standard.

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the company as at 31 December 2025 and of its surplus for the financial year then ended;
- have been properly prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard; and
- have been properly prepared in accordance with the requirements of the Companies Act 2014.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are described below in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard for Auditors (Ireland) issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and the Provisions Available for Audits of Small Entities, in the circumstances set out in note 5 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the company's ability to continue as a going concern for a period of at least twelve months from the date when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

Other Information

The directors are responsible for the other information. The other information comprises the information included in the annual report other than the financial statements and our Auditor's Report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2014

In our opinion, based on the work undertaken in the course of the audit, we report that:

- the information given in the Directors' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Directors' Report has been prepared in accordance with applicable legal requirements.

We have obtained all the information and explanations which, to the best of our knowledge and belief, are necessary for the purposes of our audit.

In our opinion the accounting records of the company were sufficient to permit the financial statements to be readily and properly audited and the financial statements are in agreement with the accounting records.

INDEPENDENT AUDITOR'S REPORT

to the Members of Irish Green Building Council CLG

Matters on which we are required to report by exception

Based on the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified any material misstatements in the directors' report.

The Companies Act 2014 requires us to report to you if, in our opinion, the requirements of any of sections 305 to 312 of the Act, which relate to disclosures of directors' remuneration and transactions are not complied with by the company. We have nothing to report in this regard.

Respective responsibilities

Responsibilities of directors for the financial statements

As explained more fully in the Directors' Responsibilities Statement set out on page 6, the directors are responsible for the preparation of the financial statements in accordance with the applicable financial reporting framework that give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the company's ability to continue as a going concern, disclosing, if applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the company or to cease operations, or has no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the company's financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditor's Report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (Ireland) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is contained in the appendix to this report, located at page 9, which is to be read as an integral part of our auditor's report.

The purpose of our audit work and to whom we owe our responsibilities

Our report is made solely to the company's members, as a body, in accordance with section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an Auditor's Report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume any responsibility to anyone other than the company and the company's members, as a body, for our audit work, for this report, or for the opinions we have formed.



Alan McLean

for and on behalf of

WHITESIDE CULLINAN

Chartered Accountants and Registered Auditors

Fleming Court

Flemings Place

Dublin 4

D04N4X9

10 September 2026

Irish Green Building Council CLG

APPENDIX TO THE INDEPENDENT AUDITOR'S REPORT

Further information regarding the scope of our responsibilities as auditor

As part of an audit in accordance with ISAs (Ireland), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our Auditor's Report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Auditor's Report. However, future events or conditions may cause the company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Irish Green Building Council CLG
INCOME AND EXPENDITURE ACCOUNT
for the financial year ended 31 December 2025

	Notes	2025 €	2024 €
Income	6	1,674,451	1,365,613
Expenditure		(1,656,151)	(1,263,631)
Surplus before interest		18,300	101,982
Interest receivable and similar income		51	117
Surplus for the financial year		18,351	102,099
Total comprehensive income		18,351	102,099

Approved by the board on 10 September 2026 and signed on its behalf by:

Laura Heuston

8DCD8888-EACA-42B8-6817-88DF194B821C
Laura Heuston
Director

Alicia Grehan

8DCD8888-EACA-42B8-6817-88DF194B821C
Alicia Grehan
Director

Irish Green Building Council CLG
BALANCE SHEET
as at 31 December 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	9	36,476	31,236
Current Assets			
Debtors	10	735,337	467,648
Cash and cash equivalents		411,194	594,319
		1,146,531	1,061,967
Creditors: amounts falling due within one year	12	(603,657)	(532,204)
Net Current Assets		542,874	529,763
Total Assets less Current Liabilities		579,350	560,999
Reserves			
Income and expenditure account		579,350	560,999
Members' Funds		579,350	560,999

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.

Approved by the board on 10 September 2026 and signed on its behalf by:

Laura Heuston

50CD9999-FAFA-42B9-6030-B0DF104B6710
Laura Heuston
Director

Alicia Grehan

99CD9999-FAFA-42B9-6031-98DF104B6710
Alicia Grehan
Director

Irish Green Building Council CLG
RECONCILIATION OF MEMBERS' FUNDS
as at 31 December 2025

	Retained surplus	Total
	€	€
At 1 January 2024	458,900	458,900
Surplus for the financial year	102,099	102,099
At 31 December 2024	560,999	560,999
Surplus for the financial year	18,351	18,351
At 31 December 2025	579,350	579,350

Irish Green Building Council CLG
STATEMENT OF CASH FLOWS
for the financial year ended 31 December 2025

	Notes	2025 €	2024 €
Cash flows from operating activities			
Surplus for the financial year		18,351	102,099
Adjustments for:			
Interest receivable and similar income		(51)	(117)
Depreciation		5,490	4,151
Surplus/deficit on disposal of tangible assets		1,620	-
		<u>25,410</u>	<u>106,133</u>
Movements in working capital:			
Movement in debtors		(267,689)	(195,635)
Movement in creditors		71,453	82,735
		<u>(170,826)</u>	<u>(6,767)</u>
Cash flows from investing activities			
Interest received		51	117
Payments to acquire tangible assets		(14,349)	(16,276)
Receipts from sales of tangible assets		1,999	-
		<u>(12,299)</u>	<u>(16,159)</u>
Net decrease in cash and cash equivalents		(183,125)	(22,926)
Cash and cash equivalents at beginning of financial year		594,319	617,245
Cash and cash equivalents at end of financial year	11	411,194	594,319

Irish Green Building Council CLG

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

1. General Information

Irish Green Building Council CLG is a company limited by guarantee incorporated and registered in Ireland. The registered number of the company is 492948. The registered office of the company is The Masonry Building, 151 Thomas Street, Dublin 8, D08 PY5E 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 financial year ended 31 December 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. 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.

Application of going concern basis

The directors have reviewed the company's budgets and projected cash flows for a period of at least twelve months from the date of approval of these financial statements. Having regard to the company's cash resources, expected grant funding and anticipated operating activities, the directors consider it appropriate to prepare the financial statements on the going concern basis.

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.

Income

All income is recognised at fair value once the company has entitlement to income, it is probable that income will be received and the amount of income receivable can be measured reliably. Amounts received for application in future periods are held on the balance sheet as deferred income and released to the Income and expenditure account in the relevant period.

Grant income is recognised when the performance conditions attached to the grant have been met and the income can be measured reliably. Amounts received in advance of satisfying related conditions are recognised as deferred income.

Tangible assets and depreciation

Tangible assets 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 tangible assets, less their estimated residual value, over their expected useful lives as follows:

Fixtures, fittings and equipment	- 12.5% 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.

Irish Green Building Council CLG

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

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.

Employee benefits

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund.

Taxation

No current or deferred taxation arises as the charity has been granted a Charitable Tax Exemption.

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 Income and Expenditure Account.

Financial Instruments

The company has elected to apply the provisions of Section 11 Basic Financial Instruments of FRS 102. Trade debtors, accrued income, cash balances, trade creditors and accruals are measured at amortised cost.

3. Significant accounting judgements and key sources of estimation uncertainty

The preparation of financial statements requires management to make estimates and assumptions. The principal estimates relates to the measurement and recoverability of deferred and accrued grant income recognised at the reporting date.

4. Departure from Companies Act 2014 Presentation

The directors have elected to present an Income and Expenditure Account instead of a Profit and Loss Account in these financial statements as this company is a not-for-profit entity.

5. Provisions Available for Audits of Small Entities

In common with many other businesses of our size and nature, we use our auditors to prepare and submit tax returns to the Revenue and to assist with the preparation of the financial statements.

6. Income

The whole of the company's income is attributable to its activities in Ireland and is derived from the principal activity as set out in the Directors report on page 4.

7. Operating surplus	2025 €	2024 €
Operating surplus is stated after charging:		
Depreciation of tangible assets	5,490	4,151
(Deficit)/surplus on disposal of tangible assets	1,620	-
Deficit on foreign currencies	914	950
	<u> </u>	<u> </u>

8. Employees

The average monthly number of employees, including directors, during the financial year was 21, (2024 - 20).

	2025 Number	2024 Number
Administrative	<u>21</u>	<u>20</u>

Irish Green Building Council CLG
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2025

9. Tangible assets

	Fixtures, fittings and equipment €	Total €
Cost		
At 1 January 2025	41,882	41,882
Additions	14,349	14,349
Disposals	(9,723)	(9,723)
At 31 December 2025	46,508	46,508
Depreciation		
At 1 January 2025	10,646	10,646
Charge for the financial year	5,490	5,490
On disposals	(6,104)	(6,104)
At 31 December 2025	10,032	10,032
Net book value		
At 31 December 2025	36,476	36,476
At 31 December 2024	31,236	31,236

10. Debtors

	2025 €	2024 €
Trade debtors	234,095	151,071
Taxation	3,428	298
Prepayments	29,251	11,924
Accrued income	468,563	304,355
	735,337	467,648

Accrued income comprises grant claims, project funding claims and other income earned but not received at the reporting date.

11. Cash and cash equivalents

	2025 €	2024 €
Cash and bank balances	411,194	594,319

12. Creditors
Amounts falling due within one year

	2025 €	2024 €
Trade creditors	43,591	10,661
Taxation	24,394	26,449
Other creditors	876	418
Accruals	17,612	6,100
Deferred Income	517,184	488,576
	603,657	532,204

Deferred income comprises grant income, membership subscriptions, HPI certification income and project funding relating to future accounting periods.

Irish Green Building Council CLG
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2025

13. Taxation	2025	2024
	€	€
Debtors:		
VAT	1,605	-
Withholding tax	1,823	298
	3,428	298
Creditors:		
VAT	-	4,164
PAYE	24,394	22,285
	24,394	26,449

14. State Supported Funding

Agency	Sustainable Energy Authority of Ireland (SEAI)
Government department	Department of the Environment, Climate and Communications
Grant programme	National Energy Research Development and Demonstration Funding Programme 2021
Purpose of the grant	To fund the ENACT - Retrofit project, enabling national action for commercial take-up of retrofitting
Term	17 May 2022 - 16 May 2025
Total fund	€169,657
Expenditure	€34,516
Fund due at beginning of financial year	€12,648
Received in the financial year	€47,164
Fund due at financial year end	€Nil
Agency	Sustainable Energy Authority of Ireland (SEAI)
Government department	Department of the Environment, Climate and Communications
Grant programme	National Energy Research Development and Demonstration Funding Programme 2022
Purpose of the grant	To fund the Design4Zero Project - Moving to a design for performance-based approach to construction and renovation
Term	1 March 2023 - 30 June 2025
Total fund	€159,520
Expenditure in the financial year	€8,919
Funds due at beginning of financial year	€24,752
Received in the financial year	€33,671
Fund due at financial year end	€Nil

Irish Green Building Council CLG
NOTES TO THE FINANCIAL STATEMENTS
 for the financial year ended 31 December 2025

Agency	Sustainable Energy Authority of Ireland (SEAI)
Government department	Department of the Environment, Climate and Communications
Grant programme	National Energy Research Development and Demonstration Funding Programme 2023
Purpose of the grant	To fund the RE-CUGI Project - Reducing emissions through compact urban growth in Ireland
Term	1 January 2023 - 30 April 2026
Total fund	€138,178
Expenditure in the financial year	€42,588
Funds due at beginning of financial year	€28,397
Received in the financial year	€29,974
Fund due at financial year end	€41,011
Agency	Sustainable Energy Authority of Ireland (SEAI)
Government department	Department of the Environment, Climate and Communications
Grant programme	National Energy Research Development and Demonstration Funding Programme 2023
Purpose of the grant	To fund the BRP Project - Prototyping a buildings renovations passports pipeline for commercial premises
Term	1 March 2024 - 31 May 2026
Total fund	€173,033
Expenditure in the financial year	€84,520
Funds due at beginning of financial year	€16,055
Received in the financial year	€42,776
Fund due at financial year end	€57,799

Irish Green Building Council CLG
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2025

Agency	Sustainable Energy Authority of Ireland (SEAI)
Government department	Department of the Environment, Climate and Communications
Grant programme	National Energy Research Development and Demonstration Funding Programme 2024
Purpose of the grant	To fund the IMPLEMENT Project – Implementing recast EPBD IV building life cycle GWP disclosure requirements in Ireland
Term	1 January 2025 - 30 December 2026
Total fund	€155,306
Expenditure in the financial year	€56,166
Funds due at beginning of financial year	€Nil
Received in the financial year	€18,081
Funds due at financial year end	€38,085

15. Status

The liability of the members is limited.

Every member of the company undertakes to contribute to the assets of the company in the event of its being wound up while they are members, or within one financial year thereafter, for the payment of the debts and liabilities of the company contracted before they ceased to be members, and of the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributors among themselves, such amount as may be required, not exceeding € 2.

16. Capital commitments

The company had no material capital commitments at the financial year-ended 31 December 2025.

17. Post-Balance Sheet Events

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

18. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 10 September 2026.

IRISH GREEN BUILDING COUNCIL CLG

SUPPLEMENTARY INFORMATION

RELATING TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2025

NOT COVERED BY THE AUDITORS REPORT

THE FOLLOWING PAGES DO NOT FORM PART OF THE AUDITED FINANCIAL STATEMENTS

Irish Green Building Council CLG
SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
DETAILED INCOME AND EXPENDITURE ACCOUNT
for the financial year ended 31 December 2025

	2025 €	2024 €
Income	1,674,451	1,365,613
Expenditure		
Direct costs	262,954	129,387
Wages and salaries	971,210	854,171
Social welfare costs	107,900	94,227
Staff defined contribution pension costs	27,408	19,240
Staff training	15,816	18,362
Rent payable	34,445	16,196
Rates	1,720	2,346
Insurance	32,230	9,073
Light and heat	1,453	1,625
Cleaning	89	787
Printing, postage and stationery	351	1,105
Advertising	4,044	9,442
Telephone Broadband	1,578	8,368
Computer costs	6,554	7,119
IT projects	26,919	-
Travelling and entertainment	325	-
Consultancy fees	8,463	12,741
Recruitment expenses	10,844	6,336
Accountancy Fees	64,757	23,302
Bank charges	1,501	1,614
Bad debts	27,832	4,890
Profit/loss on exchange	914	950
Staff welfare	971	-
General expenses	6,482	6,066
Subscriptions	32,281	32,133
Profits/losses on disposal of tangibles	1,620	-
Depreciation	5,490	4,151
	1,656,151	1,263,631
Miscellaneous income		
Bank interest	51	117
Net surplus	18,351	102,099

Document Details

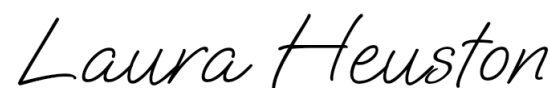
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