

Registration number 454058

PD Quality Publicans LTD

Abridged accounts

for the year ended 28th February 2025

PD Quality Publicans LTD

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(Annexed to the 2025 Annual Return)

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PD Quality Publicans LTD

Directors and other information

Directors	David Finnerty Paula Forde
Secretary	David Finnerty
Company number	454058
Registered office	Derrydonnell Oranmore Co. Galway
Accountants	Gaffney Murphy & Co Statutory Auditors & Accountants Lahich Road Ennis Co. Clare
Bankers	Bank of Ireland Oranmore Co. Galway

PD Quality Publicans LTD

**Directors' report
for the year ended 28th February 2025**

The following information is an extract from the director's report as required by Section 352 of the Companies Act 2014.

Directors Secretary and their interests in Shares of the Company

The directors who served during the year and their interests in the company are as stated below:

	Ordinary shares	
	28/02/25	29/02/24
David Finnerty	1	1
Paula Forde	1	1

PD Quality Publicans LTD

Statement of Directors' responsibilities and declaration on unaudited financial statements

The directors are responsible for preparing the annual report and the financial statements in accordance with applicable law and Generally Accepted Accounting Practice in Ireland, including the Accounting Standards issued by the Financial Reporting Council.

Company law requires the directors to prepare financial statements for each financial period which give a true and fair view of the assets, liabilities and financial position of the company, as at the end of the financial year, and the profit or loss, for the financial year and otherwise, comply with the Companies Act 2014. In preparing those financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently
- make judgements and 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.

The directors are responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record 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 and to enable them to ensure the financial statements and directors report comply with the Companies Acts 2014. They are 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

- 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 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 Gaffney Murphy & Co , all the company's accounting records and provided all the information necessary for all 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 year ended 28th February 2025.

On behalf of the board

David Finnerty

Director

Date : 13th January 2026

Ms. Paula Forde

Director

Date : 13th January 2026

PD Quality Publicans LTD

**Abridged balance sheet
as at 28th February**

		2025		2024	
	Notes	€	€	€	€
Fixed assets					
Tangible assets	2		6,918		6,918
Current assets					
Debtors		4		4	
		<u>4</u>		<u>4</u>	
Creditors: amounts falling due within one year	3	(44,948)		(44,948)	
Net current liabilities			(44,944)		(44,944)
Deficiency of assets			<u>(38,026)</u>		<u>(38,026)</u>
Capital and reserves					
Called up share capital	4		4		4
Profit and loss account			(38,030)		(38,030)
Equity shareholders' funds			<u>(38,026)</u>		<u>(38,026)</u>

We, as Directors of PD Quality Publicans Limited, state that:

(a) the company is availing itself of the audit exemption (and the exemption shall be expressed to be 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 section 358 is complied with,

(c) no notice under section (1) of section 334 has, in accordance with subsection (2) of that section, been served on the company,

(d) the directors acknowledge the obligations of the company, under this Act, to -

(i) 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 year, and

(ii) otherwise comply with the provisions of this Act relating to financial statements so far as they are applicable to the company.

On behalf of the board

David Finnerty

Director

Date : 13th January 2026

Paula Forde

Director

Date : 13th January 2026

PD Quality Publicans LTD

Notes to the abridged financial statements for the year ended 28th February 2025

1. Accounting Policies

The significant accounting policies adopted by the Company are as follows:

1.1. Basis of preparation

The Statutory financial statements have been prepared under the historical cost convention and comply with the accounting standards issued by the Financial Reporting Council, specifically Financial Reporting Standard 102 - 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'(FRS 102). This is the first year in which the financial statements have been prepared under FRS 102.

Functional Currency

The functional currency of the financial statements is the euro.

1.4 Tangible fixed assets and depreciation

Depreciation

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost less residual value, of each asset systematically over its expected useful life, as follows:

Fixtures, fittings
and equipment - 15% Straight Line

2. Fixed assets

	Tangible fixed assets
	€
Cost	
At 1st March 2024	20,316
At 28th February 2025	<u>20,316</u>
Depreciation	
At 1st March 2024	13,398
At 28th February 2025	<u>13,398</u>
Net book values	
At 28th February 2025	<u>6,918</u>
At 29th February 2024	<u><u>6,918</u></u>

PD Quality Publicans LTD

**Notes to the abridged financial statements
for the year ended 28th February 2025**

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3. Creditors: amounts falling due within one year	2025	2024
	€	€
<i>Other creditors</i>		
Trade creditors	8,262	8,263
Directors' accounts	21,192	21,191
Accruals and deferred income	14,408	14,408
<i>Taxation creditors</i>		
Corporation tax	104	104
VAT	982	982
	44,948	44,948
4. Share capital	2025	2024
	€	€
Authorised equity		
100,000 Ordinary shares of €1 each	100,000	100,000
Allotted, called up and fully paid equity		
4 Ordinary shares of €1 each	4	4

5. Approval of financial statements

The financial statements were approved by the Board on 13th January 2026 and signed by

David Finnerty

Director

Paula Forde

Director