

Company Number: 574232

J.F. Quirke & Sons Limited
Abridged Unaudited Financial Statements
for the financial year ended 30 April 2025

J.F. Quirke & Sons Limited
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J.F. Quirke & Sons Limited
DIRECTOR AND OTHER INFORMATION

Director	Mr. Thomas Quirke
Company Secretary	CJT Cosec Limited
Company Number	574232
Registered Office and Business Address	No 1 Ballymullen Tralee Co Kerry
Accountants	CSG Professional Services Limited Chartered Accountants 3 Day Place Tralee Co.Kerry

J.F. Quirke & Sons Limited

BALANCE SHEET

as at 30 April 2025

	2025	2024
	€	€
Fixed Assets	4,803	8,456
Current assets	93,844	118,943
Prepayments and accrued income	-	693
Creditors: amounts falling due within one year	(14,969)	(22,604)
Net Current Assets	78,875	97,032
Total Assets less Current Liabilities	83,678	105,488
Accruals and deferred income	(3,270)	(3,250)
Net Assets	80,408	102,238
Capital and Reserves	80,408	102,238

The financial statements have been prepared in accordance with the micro-companies' regime and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime".

I as Director of J.F. Quirke & Sons 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 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) I 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 (as a micro company). 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 micro companies' regime.

Approved by the Director and authorised for issue on 26 March 2026 :

Mr. Thomas Quirke
Director

J.F. Quirke & Sons Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

1. General Information

J.F. Quirke & Sons Limited is a company limited by shares incorporated in Ireland. No 1 Ballymullen, Tralee, Co Kerry is the registered office, which is also the principal place of business of the company. . 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 financial statements.

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime" issued by the Financial Reporting Council.

The company qualifies as a micro company as defined by section 280D of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Micro Companies Regime' in accordance with section 280E of the Companies Act 2014 and FRS 105.

Turnover

Turnover comprises the invoice value of services supplied by the company, exclusive of trade discounts and value added tax.

Particulars of reporting entity and basis of the financial statements

J.F. Quirke & Sons Limited is a limited liability company registered in the Republic of Ireland(Company number 574232). The principal activity of the company is the provision of electrical engineering services.

The statutory financial statements have been prepared in accordance with the Companies Act 2014(as amended), Micro Companies regime and the Financial reporting Standard applicable to the Micro- entities (FRS105). The directors have done so on the basis that the company qualifies as a micro company in accordance with Section 280D of the Companies Act 2014 (as amended) and therefore is entitled to prepare the financial statements in accordance with the micro companies regime. The financial statements have been prepared on the historical cost basis.

Tangible assets and depreciation

Tangible assets are initially stated at cost or at valuation and subsequently measured at cost, less accumulated depreciation and any impairment losses. 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
Motor vehicles	- 20% Straight line

At each reporting date fixed assets are reviewed to determine whether there is any indication that those assets have suffered an impairment loss. If there is an indication of possible impairment, the recoverable amount of any affected asset is estimated and compared with its carrying amount. If estimated recoverable amount is lower, the carrying amount is reduced to its estimated recoverable amount, and an impairment loss is recognised immediately in profit or loss.

If an impairment loss subsequently reverses, the carry amount of the asset is increased to the revised estimate of its recoverable amount, but not in excess of the amount that would have been determined had no impairment loss been recognised for the asset in prior years. A reversal of an impairment loss is recognised immediately in profit or loss.

Stocks

Stocks are valued at the lower of cost and net realisable value. Stocks are determined on a first-in first-out basis. Cost comprises expenditure incurred in the normal course of business in bringing stocks to their present location and condition. Full provision is made for obsolete and slow moving items. Net realisable value comprises actual or estimated selling price (net of trade discounts) less all further costs to completion or to be incurred in marketing and selling.

J.F. Quirke & Sons Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

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.

Cash at bank and in hand

Cash and cash equivalents comprise cash at bank and in hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the Balance Sheet bank overdrafts are shown within Creditors.

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 Balance Sheet date.

Ordinary share capital

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

Exceptional item

Exceptional items are those that the directors' view are required to be separately disclosed by virtue of their size or incidence to enable a full understanding of the company's financial performance.

3. Appropriation of Profit and Loss Account	2025	2024
	€	€
Profit brought forward	102,237	91,948
(Loss)/profit for the financial year	(1,830)	15,289
Dividends paid	(20,000)	(5,000)
Profit carried forward	80,407	102,237

4. Director's advances, credit and guarantees

At the year end the director's loan account balance amounted to €16,527 (2024: €21,242). These were repayable on demand.

5. Approval of financial statements

The financial statements were approved and authorised for issue by the board on 26 March 2026.