

Registration number 248168

QED Engineering Limited

Abridged accounts

for the year ended 31st October 2025

QED Engineering Limited

Contents

	Page
Directors and other information	1
Extract from the Directors' report in accordance with section 329 of the Companies Act 2014	2
Statement of directors' responsibilities	3
Abridged balance sheet	4 - 5
Notes to the abridged financial statements Including statement of accounting policies	6 - 9

QED Engineering Limited

Directors and other information

Directors

Hugh Doherty
Helen Doherty

Secretary

Helen Doherty

Company number

248168

Registered office

Annaglough,
Castleshane,
Co. Monaghan.

Accountants

O'Doherty Agnew & Co. Ltd
Chartered accountants & aiti registered tax advisers (cta)
19 North Road
Monaghan

Business address

Annaglough
Castleshane
Co. Monaghan

Bankers

AIB Bank
Main St,
Castleblayney,
Co Monaghan

QED Engineering Limited

Extract from the Directors' report in accordance with section 329 of the Companies Act 2014.

Directors' and secretary and their interests in shares of the company

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

	Ordinary shares	
	31/10/25	31/10/24
Hugh Doherty	1	1
Helen Doherty	1	1
Company secretary		
Helen Doherty	-	-



The original report was approved by the board on 17 December 2025 and signed on its behalf by Hugh Doherty and Helen Doherty.

QED Engineering Limited

Statement of directors responsibilities and declaration on unaudited financial statements

General responsibilities

The directors are responsible for preparing the Annual Report and the financial statements in accordance with applicable Irish law and generally accepted accounting practice in Ireland including the accounting standards issued by the Financial Reporting Council and published by the Institute of Chartered Accountants in Ireland.

Irish Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. 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
- 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 keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements are prepared in accordance with accounting standards generally accepted in Ireland and with Irish statute comprising 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 as set out on pages 4 to 9 :

- 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'Doherty Agnew & Co. Ltd, all the company's accounting records and provided all the information, books or 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 year ended 31st October 2025.

On behalf of the board



Hugh Doherty

Director



Helen Doherty

Director

Date: 17th December 2025

QED Engineering Limited

Abridged balance sheet

as at 31 October 2025

	Notes	2025		2024	
		€	€	€	€
Fixed assets					
Tangible assets	4		4,161		3,122
Current assets					
Stocks		62,320		77,547	
Debtors		89,035		62,275	
Cash at bank and in hand		237,326		100,054	
		<u>388,681</u>		<u>239,876</u>	
Creditors: amounts falling due within one year		<u>(108,272)</u>		<u>(64,250)</u>	
Net current assets			<u>280,409</u>		<u>175,626</u>
Total assets less current liabilities			<u>284,570</u>		<u>178,748</u>
Net assets			<u>284,570</u>		<u>178,748</u>
Capital and reserves					
Called up share capital			3		3
Profit and loss account			<u>284,567</u>		<u>178,745</u>
Equity shareholders' funds			<u>284,570</u>		<u>178,748</u>

The directors have relied on the specified exemption contained in Section 352 of the Companies Act 2014 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.

The directors state that:

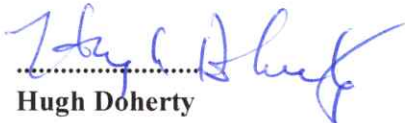
- (a) the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014;
- (b) the company is availing itself of the exemption on the grounds that Section 358 is complied with;
- (c) no notice under subsection (1) of Section 334 has, in accordance with subsection (2) of that section, been served on the company;
- (d) they acknowledge the company's obligations under Companies Act 2014, to keep adequate accounting records and to 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 to otherwise comply with the provisions of Companies Act 2014 relating to Financial Statements so far as they are applicable to the company.

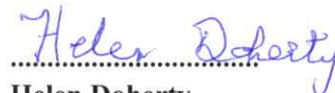
The notes on pages 6 to 9 form an integral part of these financial statements.

QED Engineering Limited

The financial statements have been prepared in accordance with Part 6 of the Companies Act 2014 and the Financial Reporting Standard for Smaller Entities (effective January 2015).

The abridged accounts were approved by the Board on 17 December 2025 and signed on its behalf by


.....
Hugh Doherty
Director


.....
Helen Doherty
Director

The notes on pages 6 to 9 form an integral part of these financial statements.

QED Engineering Limited
Notes to the abridged financial statements
for the year ended 31 October 2025

1. Statement of 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.

1.1. Basis of preparation

The unaudited accounts are prepared in accordance with generally accepted accounting principles under the historical cost convention, and in accordance with applicable accounting standards, and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

1.2. Turnover policy

Turnover represents the total invoice value, excluding value added tax, of sales made during the year.

1.3. Tangible assets and depreciation

Tangible assets are stated at cost less accumulated depreciation and accumulated impairment loss. Cost includes all costs that are directly attributable to bringing the asset into working condition for its intended use.

Depreciation

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

Plant and machinery	-	15% Straight Line
Fixtures, fittings and equipment	-	15% Straight Line

1.4. Stock and work in progress

1.5. Taxation

The yearly charge for taxation is based on the profit for the year and is calculated with reference to the tax rates applying at the balance sheet date.

QED Engineering Limited
Notes to the abridged financial statements
for the year ended 31 October 2025

..... continued

2. Employees

Number of employees

The average monthly numbers of employees
(including the directors) during the year were:

	2025	2024
Manual	4	4
Administration	1	1
	5	5

Employment costs

Wages and salaries

	2025	2024
	€	€
Wages and salaries	178,667	145,089
	178,667	145,089

3. Directors' remuneration

Remuneration and other benefits

	2025	2024
	€	€
Remuneration and other benefits	57,488	57,088
	57,488	57,088

QED Engineering Limited
Notes to the abridged financial statements
for the year ended 31 October 2025

..... continued

4. Fixed assets

	Tangible fixed assets €	Total €
Cost		
At 1 November 2024	62,323	62,323
Additions	1,656	1,656
At 31 October 2025	63,979	63,979
Depreciation		
At 1 November 2024	59,201	59,201
Charge for year	617	617
At 31 October 2025	59,818	59,818
Net book values		
At 31 October 2025	4,161	4,161

	Tangible fixed assets €	Total €
Cost		
At 1 November 2023	61,724	61,724
Additions	599	599
At 31 October 2024	62,323	62,323
Depreciation		
At 1 November 2023	58,032	58,032
Charge for year	1,169	1,169
At 31 October 2024	59,201	59,201
Net book values		
At 31 October 2024	3,122	3,122

QED Engineering Limited
Notes to the abridged financial statements
for the year ended 31 October 2025

..... continued

5. Share capital

	2025	2024
	€	€
Authorised		
999,794 Ordinary shares of €1.27 each	1,269,738	1,269,738
	<u> </u>	<u> </u>
Allotted, called up and fully paid		
2 Ordinary shares of €1.27 each	3	3
	<u> </u>	<u> </u>
Allotted and called up share capital		
Amounts presented in equity		
2 Ordinary shares of €1.27 each	3	3
	<u> </u>	<u> </u>

6. Accounting periods

The current accounts are for a full year. The comparative accounts are for a full year.

7. Approval of financial statements

The board of directors approved these financial statements for issue on 17 December 2025.


Hugh Doherty - Director


Helen Doherty - Director