

**Registration number 419875**

**Gerard Quirke Construction Ltd**

**Abridged accounts**

**for the year ended 31st December 2025**

# Gerard Quirke Construction Ltd

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## **Gerard Quirke Construction Ltd**

### **Directors and other information**

Directors	GERARD QUIRKE SANDRA QUIRKE
Secretary	GERARD QUIRKE
Company number	419875
Registered office	BALLINLEENTY TIPPERARY
Accountants	Michael S. Martin & Co. Accountants & business advisors 47 St. Michael Street Tipperary Town
Business address	BALLINLEENTY TIPPERARY

## Gerard Quirke Construction Ltd

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:

	<b>-Ordinary shares</b>	
	<b>31/12/25</b>	<b>31/12/24</b>
GERARD QUIRKE	100	100
SANDRA QUIRKE	-	-
<b>Company secretary</b>		
GERARD QUIRKE	100	100

The original report was approved by the board on 31 December 2025 and signed on its behalf by GERARD QUIRKE and SANDRA QUIRKE.

## **Gerard Quirke Construction Ltd**

### **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 6 to 12 :

- 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 Michael S. Martin & Co., 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 December 2025.

On behalf of the board

**GERARD QUIRKE**  
Director

**SANDRA QUIRKE**  
Director

**Date: 31st December 2025**

## Gerard Quirke Construction Ltd

### Abridged balance sheet as at 31 December 2025

	Notes	2025		2024	
		€	€	€	€
<b>Fixed assets</b>					
Tangible assets	3		53,569		12,215
<b>Current assets</b>					
Debtors		10,500		5,000	
Cash at bank and in hand		44,200		9,952	
		<u>54,700</u>		<u>14,952</u>	
<b>Creditors: amounts falling due within one year</b>		<u>(128,311)</u>		<u>(128,531)</u>	
<b>Net current liabilities</b>			<u>(73,611)</u>		<u>(113,579)</u>
<b>Total assets less current liabilities</b>			(20,042)		(101,364)
<b>Deficiency of assets</b>			<u>(20,042)</u>		<u>(101,364)</u>
<b>Capital and reserves</b>					
Called up share capital			100		100
Profit and loss account			(20,142)		(101,464)
<b>Equity shareholders' funds</b>			<u>(20,042)</u>		<u>(101,364)</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 abridged accounts were approved by the Board on 31 December 2025 and signed on its behalf by

**The notes on pages 8 to 12 form an integral part of these financial statements.**

**Gerard Quirke Construction Ltd**

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**The notes on pages 8 to 12 form an integral part of these financial statements.**

**GERARD QUIRKE**  
**Director**

**Gerard Quirke Construction Ltd**  
**SANDRA QUIRKE**  
**Director**

**Gerard Quirke Construction Ltd**  
**Notes to the abridged financial statements**  
**for the year ended 31 December 2025**

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**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 have been prepared in accordance with accounting standards generally accepted in Ireland and the Companies Act 2014. Accounting Standards generally accepted in Ireland in preparing financial statements giving a true and fair view are those issued by the Financial Reporting Council.

**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
Motor vehicles	-	15% Straight Line

**1.4. 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.

**Gerard Quirke Construction Ltd**  
**Notes to the abridged financial statements**  
**for the year ended 31 December 2025**

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**2. Employees**

**Number of employees**

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

<b>2025</b>	<b>2024</b>
<b>Number</b>	<b>Number</b>

**Employment costs**

<b>2025</b>	<b>2024</b>
<b>€</b>	<b>€</b>

Wages and salaries

61,635	47,023
<u>61,635</u>	<u>47,023</u>

**2.1. Directors' remuneration**

<b>2025</b>	<b>2024</b>
<b>€</b>	<b>€</b>

Remuneration and other emoluments

24,096	22,041
<u>24,096</u>	<u>22,041</u>

**Gerard Quirke Construction Ltd**  
**Notes to the abridged financial statements**  
**for the year ended 31 December 2025**

**3. Fixed assets**

**Tangible**

	<b>fixed assets €</b>	<b>Total €</b>
<b>Cost</b>		
At 1 January 2025	46,027	46,027
Additions	49,468	49,468
At 31 December 2025	<u>95,495</u>	<u>95,495</u>
<b>Depreciation</b>		
At 1 January 2025	33,812	33,812
Charge for year	8,114	8,114
At 31 December 2025	<u>41,926</u>	<u>41,926</u>
<b>Net book values</b>		
At 31 December 2025	<u>53,569</u>	<u>53,569</u>

	<b>Tangible fixed assets €</b>	<b>Total €</b>
<b>Cost</b>		
At 1 January 2024	44,001	44,001
Additions	2,026	2,026
At 31 December 2024	<u>46,027</u>	<u>46,027</u>
<b>Depreciation</b>		
At 1 January 2024	31,491	31,491
Charge for year	2,321	2,321
At 31 December 2024	<u>33,812</u>	<u>33,812</u>
<b>Net book values</b>		
At 31 December 2024	<u>12,215</u>	<u>12,215</u>

**Gerard Quirke Construction Ltd**  
**Notes to the abridged financial statements**  
**for the year ended 31 December 2025**

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**4. Share capital**

	<b>2025</b>	<b>2024</b>
	€	€
<b>Authorised equity</b>		
100,000 Ordinary shares of €1 each	100,000	100,000
	<u>          </u>	<u>          </u>
<b>Allotted, called up and fully paid share capital</b>		
	<u>          </u>	<u>          </u>
<b>Allotted and called up share capital</b>		
<b>Amounts presented in equity</b>		
100 Ordinary shares of €1 each	100	100
	<u>          </u>	<u>          </u>

**5. Accounting periods**

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

**6. Approval of financial statements**

The board of directors approved these financial statements for issue on 31 December 2025.