

Company Registration Number: 545570

Pentland Quantity Surveying Limited

Unaudited Abridged Financial Statements

For the financial year ended 31<sup>st</sup> May, 2025

# Pentland Quantity Surveying Limited

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Pentland Quantity Surveying Limited

Directors Jill Ann Barnett  
Michael Barnett

Secretary Michael Barnett

Company Number 545570

Registered Office 5 Park Rise  
Grange Rath  
Drogheda  
Co Louth

Accountants Darcy & Co.  
Lisnagar House  
Laytown  
Co. Meath

Bankers AIB  
Sutton  
Dublin 13

## Pentland Quantity Surveying Limited

### Directors Responsibilities Statement

These financial statements have been extracted, pursuant to section 353 of the Companies Act 2014, from the statutory financial statements prepared under section 290 of that Act. The following is the Directors Responsibilities Statement accompanying those financial statements.

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 the law, the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime" 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 profit and loss 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 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 profit and loss 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. 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.

Pentland Quantity Surveying Limited

Balance Sheet as at 31st May 2025

|  | 2025       | 2024       |
|--|------------|------------|
| <b><u>Fixed Assets</u></b>                                     |            |            |
| Tangible Assets  | -          | -          |
| Financial Assets   | <u>-</u>   | <u>-</u>   |
|  | -          | -          |
| <b><u>Current Assets</u></b>                                   |            |            |
| Other Debtors  | -          | -          |
| Sales Ledger Control   | -          | -          |
| Cash at Bank   | -          | -          |
| Other Debtors  | <u>100</u> | <u>100</u> |
|  | -          | -          |
| <b>Creditors: Amounts falling due within one year</b>          | <u>-</u>   | <u>-</u>   |
| Total Assets Less Current Liabilities                          | -          | -          |
| <b>Creditors: amounts falling due after more than one year</b> | -          | -          |
| Net Assets   | <b>100</b> | <b>100</b> |
| <b><u>Capital and Reserves</u></b>                             |            |            |
| Called up share capital Presented as Equity                    | 100        | 100        |
| Profit and Loss Account  | -          | -          |
| Total Equity Shareholders funds                                | <b>100</b> | <b>100</b> |

Pentland Quantity Surveying Limited

Balance Sheet as at 31st May 2025 (Cont'd)

These 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/We, as director(s) of Pentland Quantity Surveying Ltd state that:

(a) the company is availing itself of the audit 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 the section 334(2) of the Companies Act 2014

(d) we 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:

(e) the company has relied on the specified exemption contained in s.352 Companies Act 2014 (as a micro 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.

These abridged financial statements were approved by the board of directors on the 18<sup>th</sup> December, 2025.

**On behalf of the board:**

Michael Barnett

Jill Ann Barnett

Director

Director

18<sup>th</sup> December 2025

18<sup>th</sup> December 2025

## Pentland Quantity Surveying Limited

### Notes to the Financial Statements for year ending 31<sup>st</sup> May 2025

**(1) Concessions, patents, licenses, trademarks and similar rights and assets**

Amounts in respect of assets shall only be included in a company's balance sheet under this item if either—

- (a) the assets were acquired for valuable consideration and are not required to be shown under goodwill, or
- (b) the assets in question were created by the company itself.

**(2) Turnover:** Turnover represents the total invoice value, excluding value added tax, of sales made during the year. The total turnover of the company for the year has been derived from its principal activity wholly undertaken in Ireland.

**(3) Debtors:** The amount falling due after more than one year shall be shown separately for each item included under debtors.

**(4) Debenture loans:** The amount of any convertible loans shall be shown separately

**(5) Payments received on account:** Payments received on account of orders shall be shown for each of these items in so far as they are not shown as deductions from stocks.

**(6) Ordinary Share Capital:**

|                               | 2025 | 2024 |
|-------------------------------|------|------|
| Ordinary Shares of €1.00 each | 100  | 100  |

**(7) Creditors:** Amounts falling due within one year and after one year shall be shown separately for each of these items and their aggregate shall be shown separately for all these items.

**(8) Profit and loss account:** These items may be combined where the appropriation of profit required by paragraph 48 is given at the foot of the profit and loss account or in a note to the financial statements.<sup>28</sup>

**(9) Accounting Periods:** The Current are for a full year. The comparative accounts are for a full year.

**(10) Approval of financial Statement:** The Board of directors approved these financial statements for issue of the 18<sup>th</sup> December, 2025.

