

Registration Number 411865

Rory Quirke Drylining Contractor Limited

Financial Statements

For the Year Ending 31st December 2025

Rory Quirke Drylining Contractor Limited

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Rory Quirke Drylining Contractor Limited

COMPANY INFORMATION

DIRECTORS	Rory Quirke Margaret Quirke
SECRETARY	Rory Quirke
COMPANY NUMBER	411865
REGISTERED OFFICE	15 Liam McGearailt Place, Fermoy, Co. Cork
BANKERS	Allied Irish Bank, Pearse Square, Fermoy, Co. Cork.
ACCOUNTANTS	Nelius O'Brien Co. Ltd., Enterprise House, Newmarket Street, Fermoy, Co. Cork.
BUSINESS ADDRESS	15 Liam McGearailt Place, Fermoy, Co. Cork

Rory Quirke Drylining Contractor Limited

Director's Report for the year ended 31st December 2025

The directors present their report and the accounts for the year ended 31st December 2025

Principal activity and business review

The principal activity of the company is a drylining contractor

Results and dividends

The result for the year are set out on page 6

The directors do not recommend payment of final dividend.

Directors and their interest in Shares of the Company

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

	Ordinary Share	
	31/12/25	01/01/25
Rory Quirke	86	86
Margaret Quirke	14	14

There were no changes in shareholdings between 31st December 2025 and date of signing the financial statements.

Safety, Health and Welfare at Work Act 2005

The well being of the company's employees is safeguarded through the strict adherence to health and safety standards. The Safety, Health and Welfare at Work Act 2005 imposes certain requirements on employers and the company has taken the necessary action to ensure compliance with the Act, including the adoption of a safety statement.

Books of Account

The measures taken by the directors to ensure compliance with the requirements of Section 282, Companies Act, 2014, regarding proper books of account are the implementation of necessary policies and procedures for recording transactions, the employment of competent accounting personnel with appropriate expertise and the provision of adequate resources to the financial function. The books of account of the company are maintained at the Registered Office.

The report was approved by the Board on 14th January 2026 and signed on its behalf by

Rory Quirke
Director



Margaret Quirke
Director



Rory Quirke Drylining Contractor Limited

Directors' Responsibilities

The directors made the following statement in respect of the unaudited financial statements:

General responsibilities

Company law requires the directors to prepare financial statements for each year, which give a true and fair view of the state of the affairs of the company and of the profit or loss of the company for that year.

The directors are responsible for keeping proper books of account which disclose with reasonable accuracy at the time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Acts, 2014 and all Regulations to be constructed as one with those Acts. They are also responsible for ensuring that the company otherwise complies with the provisions of those Acts relating to financial statements in so far as they are applicable to the company. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the company and hence to prevent and detect fraud and other irregularities.

Directors' declaration on unaudited financial statements

In relation to the financial statements as set out on pages 4 to 1-10:

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 Nelius O'Brien Co. Ltd., Accountants, all the company's accounting records and provided all the information 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.

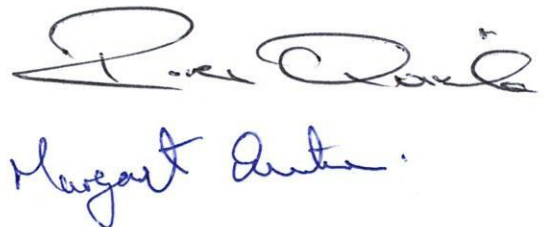
On behalf of the Board

Rory Quirke

Margaret Quirke

Date: 14th January 2026

Directors

The image shows two handwritten signatures in blue ink. The top signature is for Rory Quirke, written in a cursive style. The bottom signature is for Margaret Quirke, also in a cursive style.

Rory Quirke Drylining Contractor Limited

Accountants Report to the Board of Directors on the unaudited financial statements of Rory Quirke Drylining Contractor Ltd

This report is made to the company's Board of Directors, as a body, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the Company's Board of Directors that we have done so, and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and the Company's Board of Directors for our work or for this report.

In accordance with the engagement letter dated 1st October 2015 and in order to assist you to fulfil your duties under the Companies Act 1963 to 2014, we have compiled the financial statements of the company for the year ended 31st December 2025 which comprise profit and loss account, the balance sheet and the related notes from the books of account and information and explanations you have given us.

We have carried out this engagement in accordance with guidance issued by the Institute of Chartered Accountants in Ireland and have complied with the ethical guidance laid down by the Institute relating to members undertaking the compilation of financial statements.

You have acknowledged on the balance sheet for the 31st December 2025 your duty to ensure that the company has kept proper books of accounts and to prepare financial statements that give a true and fair view under the Companies Acts 1963 to 2014. You consider that the company is exempt from the statutory requirement for an audit for the year.

We have not been instructed to carry out an audit of the financial statements. For this reason, we have not verified the accuracy or completeness of the books of account or information and explanations you have given to us and we do not, therefore, express any opinion on the financial statements.



Nelius O'Brien Co. Ltd
Enterprise House,
Newmarket Street,
Fermoy,
Co. Cork.

Date: 14th January 2026

Rory Quirke Drylining Contractor Limited
Balance Sheet
As at 31st December 2025

		2025		2024	
	Notes	€	€	€	€
Fixed Assets					
Tangible Assets	8			114,312	120,620
Current Assets					
Stock		1,000			1,000
Cash at bank and in hand		279,596			114,412
Debtors	9	<u>50,508</u>			<u>65,001</u>
			331,104		180,413
Creditors: amounts falling due within one year	10	<u>40,836</u>	<u>40,836</u>		<u>(25,589)</u>
Net Current Assets/Liabilities				<u>290,268</u>	<u>154,824</u>
Total Assets Less Current Liabilities				<u>404,580</u>	<u>275,444</u>
Creditors – Amount falling due After one year			41,113		42,397
Capital and Reserves					
Called up share capital	11	100			100
Profit and loss account		<u>363,367</u>			<u>232,947</u>
			<u>363,467</u>		<u>233,047</u>
Equity Shareholders' funds	12			<u>404,580</u>	<u>275,444</u>

We as Directors of Rory Quirke Drylining Construction Ltd, 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 or 359, as appropriate, 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, and
- d) the directors acknowledge the obligations of the company, under this Act, to-
 - i) Keep adequate accounting records and prepare statutory 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 Statutory financial statements so far as they are applicable to the company.

Rory Quirke Drylining Contractor Limited
Balance Sheet
As at 31st December 2025
Continued

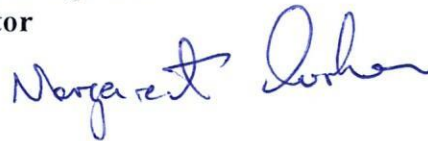
e) The company has relied on the specified exemption contained in Section 352 Companies Act 2014; the company has done so on the grounds that it is entitled to the benefit of that exemption as a small company and confirm that the Abridged Financial Statements have been properly prepared in accordance with Section 353 Companies Act 2014.

The Financial statements were approved by the Board on 14th January 2026 and signed on its behalf by

Rory Quirke
Director

A handwritten signature in black ink, appearing to read 'Rory Quirke', with a long horizontal flourish extending to the right.

Margaret Quirke
Director

A handwritten signature in blue ink, appearing to read 'Margaret Quirke', with a long horizontal flourish extending to the right.

Rory Quirke Drylining Contractor Limited

Notes to the financial statements for the year ended 31st December 2025

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.

Basis of preparation

The financial statements are prepared in accordance with generally accepted accounting principles under the historical cost convention, and comply with The Financial Reporting Standards for Smaller Entities issued by the Accounting Standards Board, as promulgated by the Institute of Chartered Accountants in Ireland.

Cashflow statement

The company meets the size criteria for a small company set by the Companies Act 2014 and therefore, in accordance with FRS1, it has not prepared a cashflow statement.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost or at valuation, less accumulated depreciation.

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

Computers	-	20% Straight Line
Office Equipment	-	12.5% Reducing Balance
Equipment	-	12.5% Reducing Balance
Motor Vehicle	-	20% Reducing Balance

Turnover

The total turnover of the company for the year, which excludes Value Added Tax, has been derived from its principal activity wholly undertaken in the Republic of Ireland.

	2025	2024
Class of Business		
Drylining Contractor	1,117,481	1,179,491
	=====	=====
Geographical Market		
Ireland	1,117,481	1,179,491
	=====	=====

Rory Quirke Drylining Contractor Limited

**Notes to the financial statements
for the year ended 31st December 2025**

.....Continued

	2025	2024
3. Operating Profit		
Operating Profit is stated after charging:		
Interest Charged	1,626	2,025
Depreciation and other amounts written off tangible assets	29,516	28,625
Accountancy	7,013	6,410
	<u>=====</u>	<u>=====</u>

4. Employees

Number of employees

	2025	2024
The average monthly numbers of employees (including the directors) during the year were:	5	7
	-	-
	5	7
	=	=

Employment Costs

	2025	2024
	€	€
Wages and salaries	242,255	362,063
Other Pension Costs	<u>0</u>	<u>0</u>
	<u>242,255</u>	<u>362,063</u>
	<u>=====</u>	<u>=====</u>

5. Directors emoluments

	2025	2024
Remuneration and other benefits	95,026	120,000
	<u>=====</u>	<u>=====</u>

6. Directors and their interest

The directors who served during the year and their interests in the company are as stated in the Directors Report on page 3.

7. Pension Costs

Pension costs in respect of directors charged to the profit and loss account in the year amounted to €Nil (2024 €Nil)

Rory Quirke Drylining Contractor Limited

**Notes to the financial statements
for the year ended 31st December 2025**

.....Continued

8. Tangible Assets

	<u>Equipment</u>	<u>Motor Vehicles</u>	<u>Office Equipment</u>	<u>Computer</u>	<u>Total</u>
Cost					
At 1 st January 2025	33,514	143,977	4,233	2,846	184,570
Disposal					
Additions		<u>23,208</u>	<u>0</u>	<u>0</u>	<u>23,208</u>
At 31 st December 2025	<u>33,514</u>	<u>167,185</u>	<u>4,233</u>	<u>2,846</u>	<u>207,778</u>
Depreciation					
At 1 st January 2025	19,611	38,416	3,305	2,618	63,950
Disposal					
Charge for the year	<u>3,531</u>	<u>25,754</u>	<u>117</u>	<u>114</u>	<u>29,516</u>
At 31 st December 2025	<u>23,142</u>	<u>64,170</u>	<u>3,422</u>	<u>2,732</u>	<u>93,466</u>
Net book values					
At 31 st December 2025	<u>10,372</u>	<u>103,015</u>	<u>811</u>	<u>114</u>	<u>114,312</u>
At 31 st December 2024	<u>13,903</u>	<u>105,561</u>	<u>928</u>	<u>228</u>	<u>120,620</u>

9. Debtors

	2025	2024
PAYE	1,686	256
VAT	2,970	2,198
Deposit	0	15,000
Trade Debtors	43,087	45,090
Director's Loan	<u>2,765</u>	<u>2,457</u>
	<u>50,508</u>	<u>65,001</u>



Rory Quirke Drylining Contractor Limited

**Notes to the financial statements
for the year ended 31st December 2025**

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10. Creditors: amounts falling due within one year

	2025	2024
	€	€
Bank Overdraft	0	0
Trade Creditors & Accruals	2,053	1,077
Bank Loans	18,419	15,340
Director Loan	0	0
Taxation Creditors		
PAYE/PRSI	0	0
Corporation Tax	20,364	6,905
RCT	0	2,267

11. Share Capital

	2025	2024
	€	€
Authorised Equity		
100,000 – Ordinary shares of €1 each	100,000	100,000
	=====	=====
Allotted, called up and fully paid equity		
100 Ordinary shares of €1 each	100	100
	====	==

12. Reconciliation of movements in shareholders funds

	2025	2024
Profit/(Loss) for the year	130,420	105,764
Net proceeds of equity share issue	<u>Nil</u>	<u>Nil</u>
	130,420	105,764
Net addition/deduction to shareholders funds		
Prior year restatement	-	-
Opening Shareholders funds	<u>233,047</u>	<u>127,283</u>
Closing Shareholders funds	<u>363,467</u>	<u>233,047</u>
	=====	=====

13. Accounting Periods

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