

Company registration number: 764614

QM Distribution Ltd

Unaudited abridged financial statements

for the financial period ended 30 April 2025

QM Distribution Ltd

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QM Distribution Ltd

Directors responsibilities statement

These abridged 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 period. Under the law, the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" 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 period end date and of the profit or loss of the company for the financial period 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 judgments 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 or 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.

QM Distribution Ltd

Balance sheet
As at 30 April 2025

	Note	30/04/25 €
Current assets		
Debtors	5	9,736
Cash at bank and in hand		4,833
		<u>14,569</u>
Creditors: amounts falling due within one year	6	<u>(51,471)</u>
Net current liabilities		<u>(36,902)</u>
Total assets less current liabilities		<u>(36,902)</u>
Net liabilities		<u>(36,902)</u>
Capital and reserves		
Called up share capital presented as equity		100
Profit and loss account		(37,002)
Shareholders deficit		<u>(36,902)</u>

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with Section 1A of FRS 102 Financial Reporting Standard applicable in the UK and Republic of Ireland'.

We, as directors of QM Distribution Ltd state that:

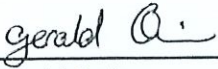
- the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014;
- the company is availing itself of the exemption on the grounds that the conditions specified in section 358 of the Companies Act 2014 are satisfied;
- the shareholders of the company have not served a notice on the company under section 334(1) of the Companies Act 2014 in accordance with section 334(2);
- We 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 period and of its profit or loss for such a financial period and to otherwise comply with the provisions of Companies Act 2014 relating to financial statements so far as they are applicable to the company; and
- the company has relied on the specified exemption contained in section 352 of the Companies Act 2014; 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 of the Companies Act 2014.

The notes on pages 4 to 5 form part of these abridged financial statements.

QM Distribution Ltd

Balance sheet (continued)
As at 30 April 2025

These abridged financial statements were approved by the board of directors on 5 December 2025 and signed on behalf of the board by:



Gerald Quinn
Director



Padraig Molihan
Director

The notes on pages 4 to 5 form part of these abridged financial statements.

QM Distribution Ltd

Notes to the abridged financial statements
Financial period ended 30 April 2025

1. General information

The company is a private company limited by shares, registered in Ireland. The address of the registered office is Clanboorhin, Donegal Town, Donegal, F94 D6E4

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102 Section 1A, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

3. Accounting policies and measurement bases

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified, if applicable, by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

The financial statements are prepared in Euro, which is the functional currency of the entity.

Turnover

Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts and Value Added Tax.

When the outcome of a transaction involving the rendering of services can be reliably estimated, revenue from the rendering of services is measured by reference to the stage of completion of the service transaction at the end of the reporting period.

When the outcome of a transaction involving the rendering of services cannot be reliably estimated, revenue is recognised only to the extent that it is probable the expenses recognised will be recovered.

Financial instruments

A financial asset or a financial liability is recognised only when the company becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the transaction price, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

4. Appropriations of profit and loss account

	30/04/25
	€
At the start of the financial period	-
Loss for the financial period	(37,002)
At the end of the financial period	<u>(37,002)</u>

QM Distribution Ltd

Notes to the abridged financial statements (continued)
Financial period ended 30 April 2025

5. Debtors	30/04/25
	€
Other debtors	9,611
Prepayments	125
	<u>9,736</u>

6. Creditors: amounts falling due within one year	30/04/25
	€
Trade creditors	464
Related Parties (Note 7)	49,685
Tax and social insurance:	
VAT	322
Accruals	1,000
	<u>51,471</u>

7. Related party transactions

During the financial period the company entered into the following transactions with related parties:

	Transaction value	Balance owed by/(owed to)
	Year ended	Year ended
	30/04/25	30/04/25
	€	€
G. Quinn International Transport Ltd	<u>49,685</u>	<u>(49,685)</u>

8. Approval of financial statements

The board of directors approved these abridged financial statements for issue on 5 December 2025.