

Company registration number: 205639

Quality Printers Limited

Unaudited abridged financial statements

for the financial year ended 30 September 2025

Quality Printers Limited

Contents

	Page
Directors and other information	1
Directors responsibilities statement	2
Balance sheet	3 - 4
Notes to the financial statements	5 - 7

Quality Printers Limited

Directors and other information

Directors	Patrick Keenan Philip Keenan Thomas Keenan
Secretary	Patrick Keenan
Company number	205639
Registered office	Marian Avenue Portlaoise Co. Laois
Business address	Clonminam Road Portlaoise Co.Laois
Accountants	Fingleton Peters & Tyrrell Chartered Accountants and Statutory Audit Firm 4 Kellyville Park Portlaoise Laois
Bankers	AIB Bank Portlaoise Co. Laois
Solicitors	Bolger White Egan and Flanagan Portlaoise Co. Laois

Quality Printers Limited

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 financial statements in accordance with Irish law and regulations.

Irish company law requires the directors to prepare financial statements for each financial year. Under that law, they 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 (FRS 105), issued by the Financial Reporting Council ("relevant financial reporting framework").

As such the directors are responsible for preparing financial statements in accordance with the provisions of the Companies Act 2014 with which the company is obliged to comply, including the appropriate use of the going concern basis of accounting, which is consistent with those requirements, and having availed of the exemptions to which the company is entitled by virtue of qualifying for the micro companies regime and FRS 105. Thereby, the financial statements are presumed, in law, to give a true and fair view without any consideration of any other circumstances, factors, accounting principles or disclosures.

The directors are responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly record and explain 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 those financial statements 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.

Quality Printers Limited

**Balance sheet
As at 30 September 2025**

	2025		2024	
	€	€	€	€
Fixed assets		28,987		21,356
Current assets	567,633		524,074	
Prepayments and accrued income	1,197		1,189	
		568,830		525,263
Creditors: amounts falling due within one year		(37,051)		(42,228)
Net current assets		531,779		483,035
Total assets less current liabilities		560,766		504,391
Accruals and deferred income		(2,200)		(2,200)
Net assets		558,566		502,191
Capital and reserves		558,566		502,191

We, as directors of Quality Printers Limited 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 the conditions specified in section 358 of the Companies Act 2014 are satisfied;
- (c) 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);
- (d) 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 year and of its profit or loss for such a financial 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; and
- (e) 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 micro company and the abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

The financial statements have been prepared in accordance with the micro companies regime.

Quality Printers Limited

**Balance sheet (continued)
As at 30 September 2025**

These abridged financial statements were approved by the board of directors on 20 February 2026 and signed on behalf of the board by:

Patrick Keenan
Director

Philip Keenan
Director

Quality Printers Limited

Notes to the abridged financial statements Financial year ended 30 September 2025

1. General information

The financial statements comprising the Profit and Loss Account, the Balance Sheet and the related notes constitute the individual financial statements of Quality Printers Limited for the financial year ended 30th September 2025.

The company is a private company limited by shares (registered under Part 2 of Companies Act 2014), incorporated and registered in the Republic of Ireland (CRO number 205639). The address of the registered office is Marian Avenue, Portlaoise, Co. Laois.

Currency

The financial statements have been presented in the Euro currency (€), rounded to the nearest euro.

2. Summary of Significant 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 have been prepared on the going concern basis and in accordance with the historical cost convention. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 (the Act) and FRS 105 The Financial Reporting Standard applicable to the Micro-entities Regime issued by the Financial Reporting Council. The company qualifies as a micro company for the period, as defined by section 280D of the Act, in respect of the financial year and has applied the rules of the 'Micro Companies Regime. in accordance with section 280E of the Act and FRS 105.

Tangible assets

Tangible assets are measured initially at cost, and are subsequently stated at cost less accumulated depreciation and impairment losses.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Freehold property	- 2% SL
Fittings fixtures and equipment	- 20% SL

If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of tangible assets, the depreciation is revised prospectively to reflect the new estimates.

Stocks

Stocks are stated at the lower of cost and net realisable value using the first in and first out method. In the case of finished goods and work in progress, cost is defined as the aggregate cost of raw materials, direct labour and the attributable proportion of direct production overheads based on normal level of capacity. Net realisable value is based on normal selling price, less further costs expected to be incurred to completion and disposal.

Quality Printers Limited

Notes to the abridged financial statements (continued) Financial year ended 30 September 2025

Turnover

Turnover is stated net of trade discounts, volume rebates, VAT and similar taxes and derives from the provision of goods and services falling within the company's ordinary activities. Turnover on sale of goods is recognised when the company has transferred the significant risks and rewards of ownership in the goods, which usually takes place when the goods are physically delivered to the buyer. Turnover on supply of services is recognised by reference to the stage of completion of the service at the end of the financial year. The stage of completion is determined primarily on the basis of time costs applied to individual service assignments. Deposits received from customers in advance of completion of sales of goods or in advance of the stage of completion of services at the end of the financial year are not recognised as income and are included in creditors.

Operating leases

Lease payments are recognised as an expense over the lease term on a straight-line basis. The aggregate benefit of lease incentives is recognised as a reduction to expense over the lease term, on a straight-line basis.

Government grants

Grants are recognised at fair value when there is reasonable assurance that the grant will be received and all attaching conditions will be complied with. Grants towards capital expenditure are credited to deferred income and are released to the profit and loss account over the expected useful life of the related assets, by equal annual instalments. Grants towards revenue expenditure are released to the profit and loss account as the related expenditure is incurred.

Short term employee benefits

Short term benefits, including holiday pay, are recognised as an expense in the period in which employees have become entitled to the benefits as a result of service rendered to the company.

Taxation

The charge for taxation is based on the profit for the financial period and is calculated with reference to the tax rates applying at the financial period end date in the jurisdiction where the tax is applied. Deferred taxation is not recognised.

Financial Instruments

Ordinary Share Capital

The ordinary share capital of the company is presented as equity.

Cash and Cash equivalents

Cash consists of cash on hand and demand deposits.

Other financial assets

Other financial assets, including trade debtors for goods sold to customers on short-term credit, are measured at the transaction price including transaction costs.

Other financial liabilities

Other financial liabilities, including trade creditors, are measured at transaction cost less transaction costs.

Quality Printers Limited

Notes to the abridged financial statements (continued)
Financial year ended 30 September 2025

3. Appropriations of profit and loss account

	2025	2024
	€	€
At the start of the financial year	502,187	424,260
Profit for the financial year	56,375	77,927
At the end of the financial year	<u>558,562</u>	<u>502,187</u>

4. Approval of financial statements

The board of directors approved these abridged financial statements for issue on 20 February 2026.