

**Robert Carroll Quantity Surveyors Limited**  
**Abridged Unaudited Financial Statements**  
**for the financial year ended 30 June 2025**

**Robert Carroll Quantity Surveyors Limited**  
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# Robert Carroll Quantity Surveyors Limited

## BALANCE SHEET

as at 30 June 2025

	Notes	2025 €	2024 €
<b>Current Assets</b>			
Cash and cash equivalents		25,229	44,483
<b>Creditors: amounts falling due within one year</b>	<b>4</b>	<b>(5,671)</b>	<b>(10,329)</b>
<b>Net Current Assets</b>		<b>19,558</b>	<b>34,154</b>
<b>Total Assets less Current Liabilities</b>		<b>19,558</b>	<b>34,154</b>
<b>Creditors:</b>			
amounts falling due after more than one year	<b>5</b>	<b>(3,702)</b>	<b>(3,404)</b>
<b>Net Assets</b>		<b>15,856</b>	<b>30,750</b>
<b>Capital and Reserves</b>			
Called up share capital presented as equity		<b>1</b>	<b>1</b>
Retained earnings		<b>15,855</b>	<b>30,749</b>
<b>Equity attributable to owners of the company</b>		<b>15,856</b>	<b>30,750</b>

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

I as Director of Robert Carroll Quantity Surveyors 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 are satisfied,

(c) the shareholders of the company have not served a notice on the company under section 334(1) in accordance with section 334(2),

(d) I 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 the 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 section 352 Companies Act 2014. The 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 and the small companies' regime.

**Approved by the board on 1 August 2025 and signed on its behalf by:**

\_\_\_\_\_  
**Robert Carroll**  
**Director**

**Robert Carroll Quantity Surveyors Limited**  
**STATEMENT OF CHANGES IN EQUITY**

as at 30 June 2025

	<b>Called up share capital €</b>	<b>Retained earnings €</b>	<b>Total €</b>
<b>At 1 July 2023</b>	1	17,596	17,597
Profit for the financial year	-	13,153	13,153
<b>At 30 June 2024</b>	1	30,749	30,750
Loss for the financial year	-	(14,894)	(14,894)
<b>At 30 June 2025</b>	<b>1</b>	<b>15,855</b>	<b>15,856</b>

# Robert Carroll Quantity Surveyors Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

### 1. General Information

Robert Carroll Quantity Surveyors Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 669634. The registered office of the company is Elern, Killeel Upper, Killeel, Kildare which is also the principal place of business of the company. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

### 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 financial statements.

#### Statement of compliance

The financial statements of the company for the financial year ended 30 June 2025 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014.

#### Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention except for certain properties and financial instruments that are measured at revalued amounts or fair values, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for assets. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A, issued by the Financial Reporting Council.

The company qualifies as a small company as defined by section 280A of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Companies Act 2014 and Section 1A of FRS 102.

#### Turnover

Turnover comprises the invoice value of goods supplied by the company, exclusive of trade discounts and value added tax.

#### Borrowing costs

Borrowing costs relating to the acquisition of assets are capitalised at the appropriate rate by adding them to the cost of assets being acquired. Investment income earned on the temporary investment of specific borrowings pending their expenditure on the assets is deducted from the borrowing costs eligible for capitalisation. All other borrowing costs are recognised in profit or loss in the period in which they are incurred.

#### Trade and other creditors

Trade and other creditors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest rate method, unless the effect of discounting would be immaterial, in which case they are stated at cost.

#### Taxation and deferred taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the financial year and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Balance Sheet date.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the company's taxable profits and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the Balance Sheet date.

#### Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the Balance Sheet date. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated at the rates of exchange ruling at the date of the transaction. Non-monetary items that are measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined. The resulting exchange differences are dealt with in the Profit and Loss Account.

# Robert Carroll Quantity Surveyors Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

### Ordinary share capital

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

### 3. Employees

The average monthly number of employees, including director, during the financial year was 2, (2024 - 2).

	2025 Number	2024 Number
Administration	1	1
Directors	1	1
	<u>2</u>	<u>2</u>

### 4. Creditors Amounts falling due within one year

	2025 €	2024 €
Taxation	4,151	8,809
Accruals	1,520	1,520
	<u>5,671</u>	<u>10,329</u>

### 5. Creditors Amounts falling due after more than one year

	2025 €	2024 €
Director's loan accounts	3,702	3,404

### 6. Income Statement

	2025 €	2024 €
At 1 July 2024	30,749	17,596
(Loss)/profit for the financial year	(14,894)	13,153
At 30 June 2025	<u>15,855</u>	<u>30,749</u>

### 7. Capital commitments

The company had no material capital commitments at the financial year-ended 30 June 2025.

### 8. Director's remuneration and transactions

	2025 €	2024 €
Remuneration	29,833	29,511

The following amounts are repayable to the director:

	2025 €	2024 €
Robert Carroll	3,702	3,404

### 9. Post-Balance Sheet Events

There have been no significant events affecting the company since the financial year-end.

**Robert Carroll Quantity Surveyors Limited**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**  
for the financial year ended 30 June 2025

**10. Approval of financial statements**

The financial statements were approved and authorised for issue by the board on 1 August 2025.