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**S. QUINN BUILDING SERVICES LIMITED**

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**UNAUDITED**

**ABRIDGED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30 JUNE 2025**

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**S. QUINN BUILDING SERVICES LIMITED**

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**COMPANY INFORMATION**

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<b>Directors</b>	Sean Quinn Sean Scully
<b>Company secretary</b>	Sean Quinn
<b>Registered number</b>	560089
<b>Registered office</b>	9 Mount Auburn Killiney Co. Dublin A96 H0C5
<b>Accountants</b>	Woods and Partners Limited Chartered Accountants Cannon Street Kells Co. Meath
<b>Bankers</b>	Permanent TSB 11 Upper George Street Dun Laoghaire Co. Dublin

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**S. QUINN BUILDING SERVICES LIMITED**

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**S. QUINN BUILDING SERVICES LIMITED**

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**ABRIDGED STATEMENT OF FINANCIAL POSITION  
AS AT 30 JUNE 2025**

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	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>
Fixed assets	<b>7,927</b>	9,248
Current assets	<b>219,489</b>	139,506
Creditors: amounts falling due within one year	<b>(199,260)</b>	(159,932)
<b>Net current assets/(liabilities)</b>	<b>20,229</b>	(20,426)
<b>Total assets less current liabilities</b>	<b>28,156</b>	(11,178)
<b>Net assets/(liabilities)</b>	<b>28,156</b>	(11,178)
<b>Capital and reserves</b>	<b>28,156</b>	(11,178)

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**S. QUINN BUILDING SERVICES LIMITED**

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**ABRIDGED STATEMENT OF FINANCIAL POSITION (CONTINUED)  
AS AT 30 JUNE 2025**

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**Appropriation of Profit and loss account**

	<b>2025</b> €	2024 €
Profit and loss account brought forward at the beginning of the year	<b>(11,278)</b>	(39,714)
Other movement in the profit and loss account	<b>39,334</b>	28,436
	<hr/> <b>28,056</b> <hr/>	<hr/> (11,278) <hr/>

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

We, as directors of S. Quinn Building Services 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 members of the Company have not served a notice on the Company under section 334(1) 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 state 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.

(f) the Company has relied on the specific exemptions contained in section 352 of the Companies Act 2014 (as a micro company); the Company has done so on the grounds that it 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 financial statements were approved and authorised for issue by the board:

**Sean Quinn**  
Director

**Sean Scully**  
Director

Date: 18 February 2026

The notes on pages 3 to 5 form part of these financial statements.

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## S. QUINN BUILDING SERVICES LIMITED

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### NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

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#### 1. General information

These financial statements comprising of the Statement of financial position and the related notes constitute the abridged financial statements of S. Quinn Building Services Limited for the financial year ended 30 June 2025.

S. Quinn Building Services Limited is a private company limited by shares, incorporated in the Republic of Ireland with registered number 560089. The registered office is 9 Mount Auburn, Killiney, Co. Dublin, which is also the principal place of business of the company. The principal activity of the company continued to be that of provision of construction services.

The financial statements have been prepared in Euro (€) which is the functional currency of the company.

#### 2. Accounting policies

##### 2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with Financial Reporting Standard 105 'The Financial Reporting Standard applicable to Micro-entities Regime' and Irish statute comprising of the Companies Act 2014.

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.

The following principal accounting policies have been applied:

##### 2.2 Going concern

At the time of approving the financial statements, the directors have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. Thus the directors continue to adopt the going concern basis of accounting in preparing these financial statements.

##### 2.3 Revenue

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. Revenue is measured as the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes. The following criteria must also be met before revenue is recognised:

##### Rendering of services

Revenue from a contract to provide services is recognised in the period in which the services are provided in accordance with the stage of completion of the contract when all of the following conditions are satisfied:

- the amount of revenue can be measured reliably;
- it is probable that the Company will receive the consideration due under the contract;
- the stage of completion of the contract at the end of the reporting period can be measured reliably; and
- the costs incurred and the costs to complete the contract can be measured reliably.

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2025**

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**2. Accounting policies (continued)**

**2.4 Taxation**

Tax is recognised in profit or loss except that a charge attributable to an item of income and expense recognised as other comprehensive income or to an item recognised directly in equity is also recognised in other comprehensive income or directly in equity respectively.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the reporting date in the countries where the Company operates and generates income.

**2.5 Tangible fixed assets**

Tangible fixed assets under the cost model are stated at historical cost less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

Depreciation is charged so as to allocate the cost of assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Plant and machinery	-	12.5%
Motor vehicles	-	12.5%

The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date.

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in profit or loss.

**2.6 Work in progress**

Long term contracts are assessed on a contract by contract basis and reflected in the profit and loss account by recording turnover and related costs as contract activity progresses. No profit is recognised until the outcome of a long term contract can be assessed with reasonable certainty.

Work in progress represents costs incurred net of amounts transferred to cost of sales, less foreseeable losses and applicable payments on account not matched with turnover.

**2.7 Debtors**

Short-term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at transaction price, being the amount loaned plus any material arrangement or legal fees. Subsequent measurement takes account of any repayments of principal and accrued interest, and reductions for impairment or uncollectability.

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2025**

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**2. Accounting policies (continued)**

**2.8 Cash and cash equivalents**

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

**2.9 Creditors**

Creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers and are measured at the transaction price.

**3. Related party transactions**

**Ultimate Controlling Party**

Sean Scully (85 shares) and Sean Quinn (15 shares) are considered to be the company's controlling parties as they hold 100% of the issued ordinary share capital.

**Other related party transactions**

At the year end the related party balance represents an amount owed to the company by director Mr. Sean Quinn of €66,778 (2024: €34,225) which exceeds 10% of the net assets of the company.

Apart from those which have already been disclosed, there are no other related party transactions which require disclosure in the financial statements.

**4. Post balance sheet events**

There are no significant events which have taken place since the year end and that would result in adjustment to the financial statement or inclusion of a note.

**5. Approval of financial statements**

The board of directors approved these financial statements for issue on 18 February 2026