

Company Number: 532329

**Beauparc Retail Limited t/a The Brink Service Station**  
**Abridged Unaudited Financial Statements**  
**for the financial year ended 31 August 2025**

# Beauparc Retail Limited t/a The Brink Service Station

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# Beauparc Retail Limited t/a The Brink Service Station DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 31 August 2025

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

## "General responsibilities

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 year. Under that 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", applying Section 1A of that Standard, 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 year end date and of the profit or loss of the company for the financial year and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the directors are required to:

- select suitable accounting policies for the company financial statements and then apply them consistently;
- make judgements 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.

## Directors' declaration on unaudited financial statements

In relation to the financial statements which comprise the Statement of Financial Position, the Statement of Changes in Equity and the related notes:

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 ECOVIS DCA Limited, (Chartered Accountants), all the company's accounting records and provided all the information, books and documents 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 financial year ended 31 August 2025."

## Signed on behalf of the board

  
  
**Director**  
16/01/2026  
**Date:** \_\_\_\_\_

  
  
**Director**  
03/02/2026  
**Date:** \_\_\_\_\_

# Beuparc Retail Limited t/a The Brink Service Station

## STATEMENT OF FINANCIAL POSITION

as at 31 August 2025

|   | Notes | 2025<br>€             | 2024<br>€<br>as restated |
|---|-------|-----------------------|--------------------------|
| <b>Non-Current Assets</b>   |       |                       |                          |
| Property, plant and equipment                                     | 9     | <u>1,011,786</u>      | <u>1,020,004</u>         |
| <b>Current Assets</b>   |       |                       |                          |
| Stocks  | 10    | 68,648                | 72,136                   |
| Debtors   | 11    | 4,580                 | -                        |
| Cash and cash equivalents   |       | <u>219,519</u>        | <u>239,135</u>           |
|   |       | <u>292,747</u>        | <u>311,271</u>           |
| <b>Creditors: amounts falling due within one year</b>             | 12    | <u>(358,652)</u>      | <u>(407,930)</u>         |
| <b>Net Current Liabilities</b>                                    |       | <u>(65,905)</u>       | <u>(96,659)</u>          |
| <b>Total Assets less Current Liabilities</b>                      |       | <u>945,881</u>        | <u>923,345</u>           |
| <b>Creditors:</b><br>amounts falling due after more than one year | 13    | <u>(271,502)</u>      | <u>(337,985)</u>         |
| <b>Net Assets</b>   |       | <u><u>674,379</u></u> | <u><u>585,360</u></u>    |
| <b>Equity</b>   |       |                       |                          |
| Called up share capital presented as equity                       | 15    | 80                    | 80                       |
| Share premium account   | 16    | 1,000                 | 1,000                    |
| Other reserves  | 16    | 20                    | 20                       |
| Retained earnings   |       | <u>673,279</u>        | <u>584,260</u>           |
| <b>Equity attributable to owners of the company</b>               |       | <u><u>674,379</u></u> | <u><u>585,360</u></u>    |

# Beauparc Retail Limited t/a The Brink Service Station STATEMENT OF FINANCIAL POSITION

as at 31 August 2025

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.

We as Directors of Beauparc Retail Limited t/a The Brink Service Station, 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),


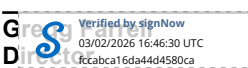
(d) we acknowledge the company's obligations under the Companies Act 2014, to keep adequate accounting records and prepare financial statements which give a true and fair view of the assets, liabilities and financial position of the company at the end of its financial year and of its profit or loss for such a financial year and to otherwise comply with the provisions of 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.

16/01/2026

Approved by the board on \_\_\_\_\_ and signed on its behalf by:

  
  
16/01/2026 09:01:11 UTC  
a193c0f8f9f448f8b997  
**Karen Farrell**  
Director

  
  
03/02/2026 16:46:30 UTC  
fccabca16da44d4580ca  
**Greer Farrell**  
Director

**Beauparc Retail Limited t/a The Brink Service Station**  
**STATEMENT OF CHANGES IN EQUITY**

as at 31 August 2025

|   | Called up<br>share<br>capital<br>€ | Share<br>premium<br>account<br>€ | Retained<br>earnings<br>€ | Capital<br>redemption<br>reserve<br>€ | Total<br>€     |
|---|------------------------------------|----------------------------------|---------------------------|---------------------------------------|----------------|
| <b>At 1 September 2023</b>                        | 80                                 | 1,000                            | 389,867                   | 20                                    | 390,967        |
| Profit for the financial year                     | -                                  | -                                | 194,393                   | -                                     | 194,393        |
| <b>At 31 August 2024<br/>as previously stated</b> | 80                                 | 1,000                            | 614,907                   | 20                                    | 616,007        |
| Prior year adjustment (Note 8)                    | -                                  | -                                | (30,647)                  | -                                     | (30,647)       |
| <b>At 31 August 2024</b>                          | 80                                 | 1,000                            | 584,260                   | 20                                    | 585,360        |
| Profit for the financial year                     | -                                  | -                                | 89,019                    | -                                     | 89,019         |
| <b>At 31 August 2025</b>                          | <b>80</b>                          | <b>1,000</b>                     | <b>673,279</b>            | <b>20</b>                             | <b>674,379</b> |

# Beauparc Retail Limited t/a The Brink Service Station

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 August 2025

### 1. General Information

Beauparc Retail Limited t/a The Brink Service Station is a company limited by shares with CRO number 532329 incorporated in the Republic of Ireland. The Brink Service Station, Rathdrinagh, Navan, Co. Meath, is the registered office, which is also the principal place of business of the company. The nature of the company's operations and its principal activity is the operation of a convenience store and petrol station. 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's financial statements.

#### Statement of compliance

The financial statements of the company for the year ended 31 August 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 is recognised to the extent that the company obtains the right to consideration in exchange for its performance. Turnover comprises the fair value of consideration received and receivable exclusive of value added tax and after discounts and rebates.

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have passed to the buyer, usually on dispatch of the goods, the amount of turnover can be measured reliably, it is probable that the economic benefits associated with the transaction will flow to the entity and the costs incurred or to be incurred in respect of the transaction can be measured reliably.

Turnover from the provision of services is recognised in the accounting period in which the services are rendered and the outcome of the contract can be estimated reliably. The company uses the percentage of completion method based on the actual service performed as a percentage of the total services to be provided.

The whole of the company's turnover is attributable to its market in the Republic of Ireland and is derived from the principal activity involved in operating a service station.

#### Property, plant and equipment and depreciation

Tangible fixed assets are recorded at historical cost or deemed cost, less accumulated depreciation and impairment losses. Cost includes prime cost, overheads, and interest incurred in financing the construction of tangible fixed assets. Capitalisation of interest ceases when the asset is brought into use.

Freehold premises are stated at cost (or deemed cost for freehold premises held at valuation at the date of transition to FRS 102) less accumulated depreciation and accumulated impairment losses. The company previously adopted a policy of revaluing freehold premises and they were stated at their revalued amount less any subsequent depreciation and accumulated impairment losses. The company has adopted the transition exemption under FRS 102 paragraph 35.10(d) and has elected to use the previous revaluation as deemed cost.

Equipment and fixtures and fittings are stated at cost less accumulated depreciation and accumulated impairment losses. Depreciation is provided on Tangible fixed assets, on a straight-line basis, so as to write off their cost less residual amounts over their estimated useful economic lives.

The estimated useful economic lives assigned to Tangible fixed assets are as follows:

## Beuparc Retail Limited t/a The Brink Service Station

### NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 August 2025

|                                  |                       |
|----------------------------------|-----------------------|
| Land and buildings freehold      | - 0% Straight line    |
| Fixtures, fittings and equipment | - 12.5% Straight line |
| Motor vehicles                   | - 25% Straight line   |

If an impairment loss is subsequently reversed, the carrying amount of the asset (or asset's cash generating unit) is increased to the revised estimate of its recoverable amount, but only to the extent that the revised carrying amount does not exceed the carrying amount that would have been determined (net of depreciation) had no impairment loss been recognised in prior periods. A reversal of an impairment loss is recognised in the profit and loss account.

The company's policy is to review the remaining useful economic lives and residual values of Tangible fixed assets on an ongoing basis and to adjust the depreciation charge to reflect the remaining estimated useful economic life and residual value.

Fully depreciated property, plant & equipment are retained in the cost of property, plant & equipment, and related accumulated depreciation until they are removed from service. In the case of disposals, assets, and related depreciation are removed from the financial statements, and the net amount, less proceeds from disposal, is charged or credited to the profit and loss account.

#### Leasing and hire purchases

Assets not carried at fair value are also reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount.

The recoverable amount is the higher of an asset's fair value less costs to sell and value in use. Value in use is defined as the present value of the future pre-tax and interest cash flows obtainable as a result of the asset's continued use. The pre-tax and interest cash flows are discounted using a pre-tax discount rate that represents the current market risk.

If the recoverable amount of the asset (or asset's cash generating unit) is estimated to be lower than the carrying amount, the carrying amount is reduced to its recoverable amount. An impairment loss is recognised in the profit and loss account unless the asset has been revalued when the amount is recognised in other comprehensive income to the extent of any previously recognised revaluation. Thereafter any excess is recognised in profit or loss.

#### Stocks

Stocks are valued at the lower of cost and net realisable value. Stocks are determined on a first-in first-out basis. Cost comprises expenditure incurred in the normal course of business in bringing stocks to their present location and condition. Full provision is made for obsolete and slow moving items. Net realisable value comprises actual or estimated selling price (net of trade discounts) less all further costs to completion or to be incurred in marketing and selling.

#### Trade and other debtors

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases the receivables are stated at cost less impairment losses for bad and doubtful debts.

#### Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and in hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the Statement of Financial Position bank overdrafts are shown within Creditors.

#### 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.

# Beauparc Retail Limited t/a The Brink Service Station

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 August 2025

### Employee benefits

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The company also operates a defined benefit pension scheme for its employees providing benefits based on final pensionable pay. The assets of this scheme are also held separately from those of the company, being invested with pension fund managers.

### 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 Statement of Financial Position date.

### Ordinary share capital

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

### Prior period adjustment

Prior period errors are omissions from, and misstatements in, the entity's financial statements for one or more prior periods arising from a failure to use, or misuse of, reliable information that:

was available when financial statements for those periods were authorised for issue; and

could reasonably have been expected to have been obtained and taken into account in the preparation and presentation of those financial statements.

When a material prior period error is identified, the company corrects it by restating the comparative amounts for the prior period(s) presented in which the error occurred, or if the error occurred before the earliest prior period presented, by restating the opening balances of assets, liabilities and equity for the earliest period presented.

The nature of the error and the amount of the correction for each financial statement line item affected are disclosed in the notes to the financial statements.

Immaterial prior period errors are corrected in the current period's profit or loss.

### 3. Significant accounting judgements and key sources of estimation uncertainty

There have been no significant accounting judgements or estimates made by the directors in the current financial statements.

### 4. Turnover

The turnover for the financial year is analysed as follows:

|                     | 2025             | 2024             |
|---------------------|------------------|------------------|
|                     | €                | €                |
| <b>By Category:</b> |                  |                  |
| Sales               | 2,653,615        | 2,808,298        |
| Commission          | 55,329           | 49,405           |
| Other sales         | 27,920           | 5,000            |
|                     | <u>2,736,864</u> | <u>2,862,703</u> |

The whole of the company's turnover is attributable to its market in the Republic of Ireland and is derived from the principal activity of the operation of a convenience store and petrol station at The Brink Service Station, Rathdrinagh, Navan, Co. Meath.

### 5. Operating profit

|  | 2025           | 2024           |
|--|----------------|----------------|
|  | €              | €              |
| <b>Operating profit is stated after charging:</b>          |                |                |
| Depreciation of property, plant and equipment              | 111,070        | 106,645        |
| (Profit)/loss on disposal of property, plant and equipment | -              | 26             |
|  | <u>111,070</u> | <u>106,671</u> |

## Beauparc Retail Limited t/a The Brink Service Station

# NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 August 2025

|                         |               |               |
|-------------------------|---------------|---------------|
| <b>6. Finance costs</b> | <b>2025</b>   | 2024          |
|                         | €             | €             |
| Interest                | <u>13,347</u> | <u>29,243</u> |

## 7. Employees

The average monthly number of employees, including directors, during the financial year was 35, (2024 - 35).

|                   |                  |           |
|-------------------|------------------|-----------|
|                   | <b>2025</b>      | 2024      |
|                   | <b>Number</b>    | Number    |
| Monthly directors | <u>2</u>         | 2         |
| Monthly employees | <u>33</u>        | 33        |
|                   | <u><b>35</b></u> | <u>35</u> |

## 8. Prior year adjustment

The prior year closing stock figure has been restated to correct the inclusion of fuel in the stock valuation, which should have been classified as consignment stock.

## 9. Property, plant and equipment

|                               | Land and<br>buildings<br>freehold<br>€ | Fixtures,<br>fittings and<br>equipment<br>€ | Motor<br>vehicles<br>€ | Total<br>€              |
|-------------------------------|--|---|------------------------|-------------------------|
| <b>Cost</b>                   |  |   |                        |                         |
| At 1 September 2024           | 615,036                                | 669,521                                     | 169,347                | 1,453,904               |
| Additions                     | 62,425                                 | 40,427                                      | -                      | 102,852                 |
| At 31 August 2025             | <u>677,461</u>                         | <u>709,948</u>                              | <u>169,347</u>         | <u>1,556,756</u>        |
| <b>Depreciation</b>           |  |   |                        |                         |
| At 1 September 2024           | -                                      | 391,563                                     | 42,337                 | 433,900                 |
| Charge for the financial year | -                                      | 68,733                                      | 42,337                 | 111,070                 |
| At 31 August 2025             | <u>-</u>                               | <u>460,296</u>                              | <u>84,674</u>          | <u>544,970</u>          |
| <b>Carrying amount</b>        |  |   |                        |                         |
| At 31 August 2025             | <u><b>677,461</b></u>                  | <u><b>249,652</b></u>                       | <u><b>84,673</b></u>   | <u><b>1,011,786</b></u> |
| At 31 August 2024             | <u>615,036</u>                         | <u>277,958</u>                              | <u>127,010</u>         | <u>1,020,004</u>        |

|                                     |               |               |
|-------------------------------------|---------------|---------------|
| <b>10. Stocks</b>                   | <b>2025</b>   | 2024          |
|                                     | €             | €             |
| Finished goods and goods for resale | <u>68,648</u> | <u>72,136</u> |

The replacement cost of stock did not differ significantly from the figures shown.

The closing stock figure for the prior year has been restated to correct the inclusion of fuel in the stock valuation, which should have been classified as consignment stock.

|                    |              |          |
|--------------------|--------------|----------|
| <b>11. Debtors</b> | <b>2025</b>  | 2024     |
|                    | €            | €        |
| Taxation           | <u>4,580</u> | <u>-</u> |

## Beauparc Retail Limited t/a The Brink Service Station

# NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 August 2025

| 12. Creditors   | 2025           | 2024           |
|---|----------------|----------------|
| Amounts falling due within one year                                     | €              | €              |
| Amounts owed to credit institutions                                     | 48,558         | 48,558         |
| Net obligations under finance leases and hire purchase contracts        | 35,346         | 35,346         |
| Trade creditors   | 162,958        | 143,146        |
| Taxation  | 42,929         | 84,158         |
| Directors' current accounts (Note 17)                                   | 19,063         | 15,434         |
| Other creditors   | 44,298         | 59,338         |
| Accruals  | 5,500          | 21,950         |
|   | <u>358,652</u> | <u>407,930</u> |
|   | <u>358,652</u> | <u>407,930</u> |
|   | 2025           | 2024           |
|   | €              | €              |
|   | 194,515        | 230,211        |
|   | 76,987         | 107,774        |
|   | <u>271,502</u> | <u>337,985</u> |
|   | <u>271,502</u> | <u>337,985</u> |
| <b>Loans</b>  |                |                |
| Repayable in one year or less, or on demand                             | 48,558         | 48,558         |
| Repayable between one and two years                                     | 48,558         | 48,558         |
| Repayable between two and five years                                    | 145,957        | 181,653        |
|   | <u>243,073</u> | <u>278,769</u> |
|   | <u>243,073</u> | <u>278,769</u> |
| <b>Net obligations under finance leases and hire purchase contracts</b> |                |                |
| Repayable within one year   | 35,346         | 35,346         |
| Repayable between one and five years                                    | 76,987         | 107,774        |
|   | <u>112,333</u> | <u>143,120</u> |
|   | <u>112,333</u> | <u>143,120</u> |
|   | 2025           | 2024           |
|   | €              | €              |
| <b>Debtors:</b>   |                |                |
| Corporation tax   | 4,580          | -              |
|   | <u>4,580</u>   | <u>-</u>       |
| <b>Creditors:</b>   |                |                |
| VAT   | 20,735         | 29,188         |
| Corporation tax   | -              | 32,677         |
| PAYE  | 22,194         | 22,293         |
|   | <u>42,929</u>  | <u>84,158</u>  |
|   | <u>42,929</u>  | <u>84,158</u>  |

The prior year corporation tax charge has been restated to correct the inclusion of lease repayments which should have been classified as hire purchase repayments and has also been restated to correct the underclaim of capital allowances on a commercial vehicle for which capital allowances were incorrectly restricted.

## Beauparc Retail Limited t/a The Brink Service Station

# NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 August 2025

| 15. Share capital                         |                  |                | 2025           | 2024           |
|---|------------------|----------------|----------------|----------------|
|   |                  |                | €              | €              |
| Description                               | Number of shares | Value of units |                |                |
| <b>Authorised</b>                         |                  |                |                |                |
| Ordinary shares of €1.00 each             | 100,000          | €1.00 each     | <u>100,000</u> | <u>100,000</u> |
| <b>Allotted, called up and fully paid</b> |                  |                |                |                |
| Ordinary shares of €1.00 each             | 80               | €1.00 each     | <u>80</u>      | <u>80</u>      |

The directors' and the secretary's interests in the shares of the company are as follows:-

| Name          | Class of Shares               | Number Held |           |
|---------------|-------------------------------|-------------|-----------|
|               |                               | At 31/08/25 | 01/09/24  |
| Kareen O'Dowd | Ordinary shares of €1.00 each | <u>80</u>   | <u>80</u> |

| 16. Income Statement                     |                       |                  |                            |                |
|--|-----------------------|------------------|----------------------------|----------------|
|  | Share premium account | Income statement | Capital redemption reserve | Total          |
|  | €                     | €                | €                          | €              |
| At 1 September 2024 as previously stated | 1,000                 | 614,907          | 20                         | 615,927        |
| Prior year adjustment                    | -                     | (30,647)         | -                          | (30,647)       |
| At 1 September 2024                      | <u>1,000</u>          | <u>584,260</u>   | <u>20</u>                  | <u>585,280</u> |
| Profit for the financial year            | -                     | 89,019           | -                          | 89,019         |
| At 31 August 2025                        | <u>1,000</u>          | <u>673,279</u>   | <u>20</u>                  | <u>674,299</u> |

### Share Premium Reserve

The balance carried forward relates to the premium arising on the allotment of ordinary shares in 2010.

### Capital Redemption Reserve

The balance carried forward relates to the reserve created on the buy-back and cancellation of shares during the year ended 31 December 2020.

| 17. Directors' remuneration and transactions |  |  | 2025           | 2024           |
|--|--|--|----------------|----------------|
|  |  |  | €              | €              |
| <b>Directors' remuneration</b>               |  |  |                |                |
| Remuneration                                 |  |  | 136,000        | 150,000        |
| Pension contributions                        |  |  | 72,000         | 60,000         |
|  |  |  | <u>208,000</u> | <u>210,000</u> |

**Beauparc Retail Limited t/a The Brink Service Station**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**  
for the financial year ended 31 August 2025

The following amounts are repayable to the directors:

|               | <b>2025</b>          | 2024          |
|---------------|----------------------|---------------|
|               | €                    | €             |
| Kareen O'Dowd | <b>16,989</b>        | 15,360        |
| Gregg Farrell | <b>2,074</b>         | 74            |
|               | <u><b>19,063</b></u> | <u>15,434</u> |

The above loans with directors, Kareen O'Dowd and Gregg Farrell have no repayment terms or interest rates attached.

**18. Approval of financial statements**

The financial statements were approved and authorised for issue by the board of directors on  
03/02/2026.