

Navana Distribution Limited
Abridged Unaudited Financial Statements
for the financial year ended 31 July 2025

Navana Distribution Limited

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Navana Distribution Limited
DIRECTORS AND OTHER INFORMATION

Directors	Barry Hanratty Jean Hanratty
Company Secretary	Jean Hanratty
Company Number	486524
Registered Office and Business Address	794 Howth Road Raheny Dublin 5
Accountants	Howlin O'Rourke Accountants Limited T/A Howlin O'Rourke & Co. Chartered Accountants 4 The Seapoint Building Clontarf Dublin 3

Navana Distribution Limited

DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 31 July 2025

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.

Signed on behalf of the board

Barry Hanratty
Director

10 February 2026

Jean Hanratty
Director

10 February 2026

Navana Distribution Limited

BALANCE SHEET

as at 31 July 2025

	Notes	2025 €	2024 €
Current Assets			
Stocks	5	-	52,440
Debtors	6	20,983	5,470
Cash and cash equivalents		194,718	203,925
		<u>215,701</u>	<u>261,835</u>
Creditors: amounts falling due within one year	7	<u>(84,249)</u>	<u>(108,678)</u>
Net Current Assets		<u>131,452</u>	<u>153,157</u>
Total Assets less Current Liabilities		<u><u>131,452</u></u>	<u><u>153,157</u></u>
Capital and Reserves			
Called up share capital presented as equity		1	1
Retained earnings		131,451	153,156
Equity attributable to owners of the company		<u><u>131,452</u></u>	<u><u>153,157</u></u>

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 Navana Distribution 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) 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.

Approved by the board on 10 February 2026 and signed on its behalf by:

Barry Hanratty
Director

Jean Hanratty
Director

Navana Distribution Limited
RECONCILIATION OF SHAREHOLDERS' FUNDS

as at 31 July 2025

	Called up share capital €	Retained earnings €	Total €
At 1 August 2023	1	127,058	127,059
Profit for the financial year	-	26,098	26,098
At 31 July 2024	1	153,156	153,157
Loss for the financial year	-	(21,705)	(21,705)
At 31 July 2025	1	131,451	131,452

Navana Distribution Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 July 2025

1. General Information

Navana Distribution Limited is a company limited by shares incorporated in Ireland. 794 Howth Road, Raheny, Dublin 5 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 activities are set out in the Directors' Report. 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 year ended 31 July 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. 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 represents the total invoice value, excluding value added tax, of sales made during the year.

Tangible assets and depreciation

Tangible assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible assets, less their estimated residual value, over their expected useful lives as follows:

Fixtures, fittings and equipment	- Fully Depreciated
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The carrying values of tangible fixed assets are reviewed annually for impairment in periods if events or changes in circumstances indicate the carrying value may not be recoverable.

Stocks

Stocks are valued at the lower of cost and net realisable value. 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.

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

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.

Ordinary share capital

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

Navana Distribution Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 31 July 2025

3. Employees

The average monthly number of employees, including directors, during the financial year was 4, (2024 - 4).

	2025 Number	2024 Number
Administration	<u>4</u>	<u>4</u>

4. Tangible assets

	Fixtures, fittings and equipment €	Total €
Cost		
At 1 August 2024	<u>46,407</u>	<u>46,407</u>
At 31 July 2025	<u>46,407</u>	<u>46,407</u>
Depreciation		
At 1 August 2024	<u>46,407</u>	<u>46,407</u>
At 31 July 2025	<u>46,407</u>	<u>46,407</u>
Net book value		
At 31 July 2025	<u>-</u>	<u>-</u>

5. Stocks

	2025 €	2024 €
Work In Progress	<u>-</u>	<u>52,440</u>

6. Debtors

	2025 €	2024 €
Trade debtors	20,983	4,619
Taxation	-	851
	<u>20,983</u>	<u>5,470</u>

7. Creditors
Amounts falling due within one year

	2025 €	2024 €
Payments received on account	58,028	57,564
Trade creditors	15,997	39,430
Taxation	4,997	6,212
Other creditors	327	572
Accruals	4,900	4,900
	<u>84,249</u>	<u>108,678</u>

Navana Distribution Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 31 July 2025

8. Income Statement

	2025	2024
	€	€
At 1 August 2024	153,156	127,058
(Loss)/profit for the financial year	(21,705)	26,098
At 31 July 2025	131,451	153,156

9. Directors' remuneration

	2025	2024
	€	€
Remuneration	84,710	63,600

10. Post-Balance Sheet Events

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

11. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 10 February 2026.