

Company Number: 87760

Kilcock Service Station Limited
Abridged Unaudited Financial Statements
for the financial year ended 30 April 2025

Kilcock Service Station Limited

CONTENTS

	Page
Directors and Other Information	3
Directors' Responsibilities Statement	4
Balance Sheet	5 - 6
Reconciliation of Shareholders' Funds	7
Notes to the Financial Statements	8 - 12

Kilcock Service Station Limited
DIRECTORS AND OTHER INFORMATION

Directors

Sean Browne
Crona Browne
Leona Browne
Johnny Browne

Company Secretary

Sean Browne

Company Number

87760

Registered Office and Business Address

Church Street
Kilcock
Co. Kildare

Accountants

Thomas P Fox & Co
Accountants
Leixlip Centre
Leixlip
Co Kildare
W23FW40

Bankers

AIB Bank
Kilcock
Co. Kildare

Solicitors

Con O'Leary & Company
Solicitors
6 The Mall
Leixlip
Co. Kildare

Kilcock Service Station Limited

DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 30 April 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

Sean Browne
Director

21 November 2025



Crona Browne
Director

21 November 2025



Kilcock Service Station Limited**BALANCE SHEET**

as at 30 April 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	7	4,406,442	3,008,747
Investments	8	36,349	36,349
Fixed Assets		<u>4,442,791</u>	<u>3,045,096</u>
Current Assets			
Stocks	9	255,442	273,874
Debtors	10	69,575	73,951
Cash and cash equivalents		786,412	1,188,654
		<u>1,111,429</u>	<u>1,536,479</u>
Creditors: amounts falling due within one year	11	<u>(923,015)</u>	<u>(800,097)</u>
Net Current Assets		<u>188,414</u>	<u>736,382</u>
Total Assets less Current Liabilities		<u>4,631,205</u>	<u>3,781,478</u>
Creditors: amounts falling due after more than one year	12	<u>(773,581)</u>	<u>-</u>
Net Assets		<u>3,857,624</u>	<u>3,781,478</u>
Capital and Reserves			
Called up share capital presented as equity	14	120	120
Other reserves	15	80	80
Retained earnings		3,857,424	3,781,278
Equity attributable to owners of the company		<u>3,857,624</u>	<u>3,781,478</u>

Kilcock Service Station Limited

BALANCE SHEET

as at 30 April 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 Kilcock Service Station 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 21 November 2025 and signed on its behalf by:

Sean Browne
Director



Crona Browne
Director



Kilcock Service Station Limited

RECONCILIATION OF SHAREHOLDERS' FUNDS

as at 30 April 2025

	Called up share capital €	Retained earnings €	Capital redemption reserve €	Total €
At 1 May 2023	120	3,591,652	80	3,591,852
Profit for the financial year	-	189,626	-	189,626
At 30 April 2024	120	3,781,278	80	3,781,478
Profit for the financial year	-	76,146	-	76,146
At 30 April 2025	120	3,857,424	80	3,857,624

Kilcock Service Station Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

1. General Information

Kilcock Service Station Limited is a company limited by shares incorporated in Ireland. The registered office of the company is Church Street, Kilcock, Co. Kildare which is also the principal place of business of the company. The principal activity of the company is the operation of a Service Station, in Kilcock, Co. Kildare. 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 30 April 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 represents net sales to customers and excludes Value Added Tax and similar taxes and derives from the provision of goods falling within the company's ordinary activities.

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:

Land and buildings freehold	-	50 years
Fixtures, fittings and equipment	-	12.5% Reducing balance
Motor vehicles	-	20% Straight line
Licence	-	Nil

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.

Investments

Investments held as fixed assets are stated at cost less provision for any permanent diminution in value. Income from other investments together with any related withholding tax is recognised in the Profit and Loss Account in the year in which it is receivable.

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.

Kilcock Service Station Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

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 Balance Sheet bank overdrafts are shown within Creditors.

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.

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

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.

Government grants

Capital grants received and receivable are treated as deferred income and amortised to the Profit and Loss Account annually over the useful economic life of the asset to which it relates. Revenue grants are credited to the Profit and Loss Account when received.

Ordinary share capital

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

3. Turnover

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 Service Station.

4.	Operating profit	2025	2024
		€	€
	Operating profit is stated after charging/(crediting):		
	Depreciation of tangible assets	256,345	134,525
	Loss/(profit) on disposal of tangible assets	77,927	-
	Government grants received	(21,000)	-
		<u> </u>	<u> </u>
5.	Interest payable and similar expenses	2025	2024
		€	€
	Interest	22,781	-
		<u> </u>	<u> </u>

Kilcock Service Station Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 30 April 2025

6. Employees

The average monthly number of employees, including directors, during the financial year was 37, (2024 - 37).

	2025 Number	2024 Number
Directors	4	4
Sales	33	33
	<u>37</u>	<u>37</u>

7. Tangible assets

	Land and buildings freehold €	Fixtures, fittings and equipment €	Motor vehicles €	Licence €	Total €
Cost					
At 1 May 2024	2,808,178	1,372,611	76,418	18,674	4,275,881
Additions	611,136	1,120,831	-	-	1,731,967
Disposals	-	(582,333)	-	-	(582,333)
At 30 April 2025	<u>3,419,314</u>	<u>1,911,109</u>	<u>76,418</u>	<u>18,674</u>	<u>5,425,515</u>
Depreciation					
At 1 May 2024	343,732	875,785	47,617	-	1,267,134
Charge for the financial year	57,562	185,500	13,283	-	256,345
On disposals	-	(504,406)	-	-	(504,406)
At 30 April 2025	<u>401,294</u>	<u>556,879</u>	<u>60,900</u>	<u>-</u>	<u>1,019,073</u>
Net book value					
At 30 April 2025	<u>3,018,020</u>	<u>1,354,230</u>	<u>15,518</u>	<u>18,674</u>	<u>4,406,442</u>
At 30 April 2024	<u>2,464,446</u>	<u>496,826</u>	<u>28,801</u>	<u>18,674</u>	<u>3,008,747</u>

Allied Irish Banks p.l.c. hold a charge on the land and premises known as Kilcock Service Station, Church Street, Kilcock, Co. Kildare.

8. Investments

	Other unlisted investments €	Total €
Investments		
Cost		
At 30 April 2025	<u>36,349</u>	<u>36,349</u>
Net book value		
At 30 April 2025	<u>36,349</u>	<u>36,349</u>
At 30 April 2024	<u>36,349</u>	<u>36,349</u>

9. Stocks

	2025 €	2024 €
Finished goods and goods for resale	<u>255,442</u>	<u>273,874</u>

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

Kilcock Service Station Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

10. Debtors	2025 €	2024 €
Trade debtors	2,987	21,238
Other debtors	5,754	2,980
Taxation	5,255	-
Prepayments	55,579	49,733
	<u>69,575</u>	<u>73,951</u>
	<u>69,575</u>	<u>73,951</u>
11. Creditors	2025	2024
Amounts falling due within one year	€	€
Amounts owed to credit institutions	75,575	-
Trade creditors	685,683	631,043
Taxation	92,118	46,220
Accruals	69,639	122,834
	<u>923,015</u>	<u>800,097</u>
	<u>923,015</u>	<u>800,097</u>
<p>Trade creditors include amounts owing to suppliers, who purport to include reservation of title clauses in their conditions of sales. It is not practicable to quantify this amount, or how much of it is included in stocks.</p>		
12. Creditors	2025	2024
Amounts falling due after more than one year	€	€
Bank loan	273,581	-
User definable loan desc.	500,000	-
	<u>773,581</u>	<u>-</u>
	<u>773,581</u>	<u>-</u>
Loans		
Repayable in one year or less, or on demand	75,575	-
Repayable between one and two years	75,575	-
Repayable between two and five years	698,006	-
	<u>849,156</u>	<u>-</u>
	<u>849,156</u>	<u>-</u>
13. Taxation	2025	2024
	€	€
Debtors:		
Corporation tax	5,255	-
	<u>5,255</u>	<u>-</u>
Creditors:		
VAT	73,717	20,853
Corporation tax	-	4,012
PAYE	18,401	21,355
	<u>92,118</u>	<u>46,220</u>
	<u>92,118</u>	<u>46,220</u>

Kilcock Service Station Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

14. Share capital			2025	2024
			€	€
Description	Number of shares	Value of units		
Authorised				
Ordinary Shares Class 1	50,000	€2.00 each	<u>100,000</u>	<u>100,000</u>
Allotted, called up and fully paid				
Ordinary Shares Class 1	60	€2.00 each	<u>120</u>	<u>120</u>

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

Name	Class of Shares	Number Held	
		At 30/04/25	01/05/24
Sean Browne	Ordinary Shares Class 1	50	50
Crona Browne	Ordinary Shares Class 1	10	10
		<u>60</u>	<u>60</u>

15. Income Statement		Profit and loss account	Capital redemption reserve	Total
		€	€	€
At 1 May 2024		3,781,278	80	3,781,358
Profit for the financial year		76,146	-	76,146
At 30 April 2025		<u>3,857,424</u>	<u>80</u>	<u>3,857,504</u>

16. Directors' remuneration		2025	2024
		€	€
Remuneration		237,325	440,521
Pension contributions		45,115	11,999
		<u>282,440</u>	<u>452,520</u>

17. Post-Balance Sheet Events

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

18. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 21 November 2025.