

Company registration number: 704186

Roscommon Service Station Limited

Abridged unaudited financial statements

for the financial year ended 31 March 2025

Roscommon Service Station Limited

Abridged financial statements

Contents	Page
Directors and other information	1
Directors' responsibilities statement	2 - 3
Balance sheet	4 - 5
Notes to the abridged financial statements	6 - 14

Roscommon Service Station Limited

Directors and other information at date of approval of financial statements

Directors	Conor Brady Oxana Brady
Secretary	Oxana Brady
Company number	704186
Registered office	Athlone Road Roscommon Co. Roscommon
Business address	Athlone Road Roscommon Co.Roscommon
Accountant	Briody & Co Chartered Accountant 60 Anne Street Dundalk Co.Louth A91KN28
Bankers	Bank of Ireland Castle Street Ardee Co. Louth A92 NY02

Roscommon Service Station Limited

Directors responsibilities statement

These abridged financial statements have been extracted, pursuant to section 353 of the Companies Act 2014, from the statutory financial statements prepared under section 290 of that Act. The following is the Directors' Responsibilities Statement accompanying those financial statements.

The directors are responsible for preparing the directors report and the financial statements in accordance with applicable Irish law and regulations.

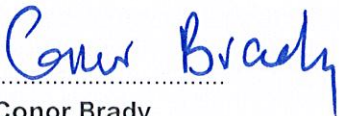
Irish company law requires the directors to prepare financial statements for each financial year. Under the law, the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that standard, which is issued by the Financial Reporting Council and promulgated by the Institute of Chartered Accountants in Ireland ("relevant financial reporting framework"). 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 and then apply them consistently;
- make judgments 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 and enable the financial statements to be readily and properly compiled. 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.

On behalf of the board:



Conor Brady
Director



Oxana Brady
Director

18 September 2025

Roscommon Service Station Limited

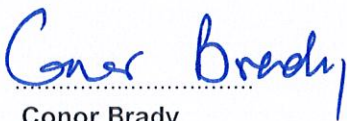
Directors responsibilities statement

Directors' declaration on the unaudited financial statements

In relation to the financial statements:

- 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 Briody & Co, the company's accounting records and provided all the information necessary for the compilation of the financial statements; and
- 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 March 2025.

On behalf of the board:



Conor Brady
Director



Oxana Brady
Director

18 September 2025

Roscommon Service Station Limited

**Balance sheet
as at 31 March 2025**

	Note	2025 €	€	2024 €	€
Fixed assets					
Tangible assets	6	101,637		116,104	
			101,637		116,104
Current assets					
Stocks	7	99,504		75,693	
Debtors	8	44,124		35,804	
Cash at bank and in hand		82,940		111,603	
		226,568		223,100	
Creditors: amounts falling due within one year	9	(428,290)		(401,708)	
Net current liabilities			(201,722)		(178,608)
Total assets less current liabilities			(100,085)		(62,504)
Creditors: amounts falling due after more than one year	10		-		(11,786)
Net liabilities			(100,085)		(74,290)
Capital and reserves					
Called up share capital presented as equity			100		100
Profit and loss account			(100,185)		(74,390)
Shareholders deficit			(100,085)		(74,290)

These 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'.

Roscommon Service Station Limited

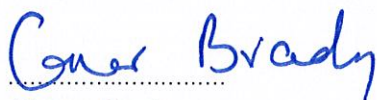
Balance sheet (continued)

as at 31 March 2025

We, as directors of Roscommon Service Station Limited state that:

- the company is availing itself of the audit exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014;
- the company is availing itself of the exemption on the grounds that the conditions specified in section 358 of the Companies Act 2014 are satisfied;
- the shareholders of the company have not served a notice on the company under section 334(1) of the Companies Act 2014 in accordance with section 334(2);
- 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 Companies Act 2014 relating to financial statements so far as they are applicable to the company; and
- the company has relied on the specified exemption contained in section 352 of the Companies Act 2014; the company has done so on the grounds that the company is entitled to the benefit of that exemption as a company that qualifies for the small companies regime and confirm that the abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

These abridged financial statements were approved by the board of directors on 18 September 2025 and signed on behalf of the board by:



Conor Brady
Director



Oxana Brady
Director

Roscommon Service Station Limited

Notes to the abridged financial statements for the financial year ended 31 March 2025

1. General information

The financial statements comprising the statement of income and retained earnings, balance sheet and related notes constitute the individual financial statements of Roscommon Service Station Limited for the financial year ended 31 March 2025.

Roscommon Service Station Limited is a private company limited by shares (registered under Part 2 of Companies Act 2014), incorporated and registered in the Republic of Ireland (CRO Number 704186). The registered office is Athlone Road, Roscommon, Co. Roscommon, 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 full financial statements.

Statement of Compliance

The financial statements have been prepared in accordance with FRS 102 "The financial reporting standard applicable in the UK and Republic of Ireland" (FRS 102), applying section 1A of that Standard.

Currency

The financial statements have been presented in the Euro currency (€), 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.

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention modified to include certain items at fair value. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 (the Act) and FRS 102 'The financial reporting standard applicable in the UK and Republic of Ireland' issued by the Financial Reporting Council and promulgated by the Institute of Chartered Accountants in Ireland. The company qualifies as a small company for the period, as defined by section 280A of the Act, in respect of the financial year, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Act and Section 1A of FRS 102.

Tangible fixed assets

All tangible fixed assets are initially recorded at historic cost. This includes legal fees, stamp duty and other non-refundable purchase taxes, and also any costs 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, which can include the costs of site preparation, initial delivery and handling, installation and assembly, and testing of functionality.

Roscommon Service Station Limited

Notes to the abridged financial statements (continued) for the financial year ended 31 March 2025

Depreciation

Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost or valuation, less estimated residual value, of each asset systematically over its expected useful life, on a straight-line basis, as follows:

The residual value and useful lives of tangible assets are considered annually for indicators that these may have changed. Where such indicators are present, a review will be carried out of the residual value, depreciation method and useful lives, and these will be amended if necessary. Changes in depreciation rates arising from this review are accounted for prospectively over the remaining useful lives of the assets.

Stocks and work in progress

Stocks are stated at the lower of cost and net realisable value using the first in first out method. In the case of finished goods and work in progress, cost is defined as the aggregate cost of raw material, direct labour and the attributable proportion of direct production overheads based on a normal level of capacity. Net realisable value is based on normal selling price, less further costs expected to be incurred to completion and disposal.

At the end of each reporting period, stocks and work in progress are assessed for impairment. If an item (or group of items) is impaired, that item is measured at its selling price less costs to complete and sell, and an impairment loss is recognised.

Impairment of assets, other than financial instruments, stocks and work in progress

At the end of each reporting period, the company assesses whether there is any indication that the recoverable amount of an asset is less than its carrying amount. If any such indication exists, the carrying amount of the asset is reduced to its recoverable amount, resulting in an impairment loss. Impairment losses are recognised immediately in the profit and loss account.

Where the circumstances causing an impairment of an asset other than goodwill no longer apply, then the impairment is reversed through the profit and loss account. An impairment loss recognised for goodwill is not reversed in subsequent periods.

The recoverable amount of tangible fixed assets, goodwill and other intangible fixed assets is the higher of the fair value less costs to sell of the asset and its value in use. The value in use of these assets is the present value of the cash flows expected to be derived from those assets. This is determined by reference to the present value of the future cash flows of the company which is considered by the directors to be a single cash generating unit.

Turnover

Turnover is stated net of trade discounts, volume rebates, VAT and similar taxes and derives from the provision of goods and services falling within the company's ordinary activities. Turnover on sale of goods is recognised when the company has transferred the significant risks and rewards of ownership in the goods, which usually takes place when the goods are physically delivered to the buyer. Turnover on supply of services is recognised by reference to the stage of completion of the service at the end of the financial year. The stage of completion is determined primarily on the basis of time costs applied to individual service assignments. Deposits received from customers in advance of completion of sales of goods or in advance of the stage of completion of services at the end of the financial year are not recognised as income and are included in creditors.

Roscommon Service Station Limited

Notes to the abridged financial statements (continued) for the financial year ended 31 March 2025

Government grants

Grants are recognised at fair value of the asset receivable using the accruals model when there is reasonable assurance that the grant will be received and all attaching conditions will be complied with. Grants towards capital expenditure are credited to deferred income and are released to the profit and loss account over the expected useful life of the related asset, by equal annual instalments. Grants towards revenue expenditure are released to the profit and loss account as the related expenditure is incurred.

Dividends

Dividends to the company's equity shareholders are recognised as a liability of the company when approved by the company's shareholders.

Short term employee benefits

Short term benefits, including holiday pay, are recognised as an expense in the financial period in which employees have become entitled to the benefits as a result of service rendered to the company.

Roscommon Service Station Limited

Notes to the abridged financial statements (continued) for the financial year ended 31 March 2025

Financial instruments

Ordinary share capital

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

Unlisted investments

The company holds investments in unlisted non-puttable equity shares of a number of entities. It is considered by the directors that the fair value of these shares cannot be measured reliably. These investments are measured at cost less impairment.

Cash and cash equivalents

Cash consists of cash on hand and demand deposits. Cash equivalents consist of short term highly liquid investments that are readily convertible to known amounts of cash that are subject to an insignificant risk of change in value.

Other financial assets

Other financial assets including trade debtors arising from goods sold to customers on short-term credit, are initially measured at the undiscounted amount of cash receivable from that debtor, which is normally the invoice price. If payment is deferred beyond normal business terms or is financed at a rate of interest that is not a market rate, this constitutes a financing transaction, and the financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument. Subsequently, other financial assets are measured at amortised cost less impairment, where there is objective evidence of impairment.

Loans and borrowings

All loans made by the company are initially recorded at the amount of cash advanced plus transaction costs incurred, unless the arrangement constitutes, in effect, a financing transaction, in which case it is measured at the present value of future payments discounted at a market rate of interest for a similar debt instrument. Subsequently loans made by the company are stated at amortised costs using the effective interest rate method less impairment, where there is objective evidence of impairment.

All borrowings by the company, with the exception of loans from directors who are natural persons and shareholders in the company (or close members of the family of such persons), are initially recorded at the amount of cash received less separately incurred transaction costs, unless the arrangement constitutes, in effect, a financing transaction, in which case it is measured at the present value of future payments discounted at a market rate of interest for a similar debt instrument. Subsequently, borrowings are stated at amortised costs using the effective interest rate method.

Loans from directors who are natural persons and shareholders in the company (or close members of the family of such persons) are initially measured at transaction price and not discounted on subsequent measurement.

The computation of amortised costs includes any issue costs, transaction costs and fees, and any discount or premium on settlement, and the effect of this is to amortise these amounts over the expected borrowing period. Loans with no stated interest rate and repayable within one year or on demand are not amortised. Loans and borrowings are classified as current assets or liabilities unless the borrower has an unconditional right to defer settlement of the liability for at least twelve months after the financial year end date.

Roscommon Service Station Limited

Notes to the abridged financial statements (continued) for the financial year ended 31 March 2025

Other financial liabilities

Other financial liabilities, including trade creditors arising from goods purchased from suppliers on short-term credit, are initially measured at the undiscounted amount owed to the creditor, which is normally the invoice price. Liabilities that are settled within one year are not discounted. If payment is deferred beyond normal business terms or is financed at a rate of interest that is not a market rate, this constitutes a financing transaction, and the financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument. Subsequently, other financial liabilities are measured at amortised cost.

Impairment of financial assets

At the end of each reporting period, the company assesses whether there is objective evidence of impairment of any financial assets that are measured at cost or amortised cost, including unlisted investments, loans, trade debtors and cash. If there is objective evidence of impairment, impairment losses are recognised in the profit and loss account in that financial year.

Judgements

The directors consider the accounting assumptions below to be its critical accounting judgements:

Going concern

The directors consider it appropriate to prepare the financial statements on a going concern basis.

Impairment of stocks

The company holds stocks amounting to €99,504 (31 March 2024 - €75,693) at the financial year end date. The directors are of the view that an adequate allowance has been made to reflect the possibility of stocks being sold at less than cost.

3. (Loss)/profit on ordinary activities before taxation

(Loss)/profit on ordinary activities before taxation is stated after charging/(crediting):

	2025	2024
	€	€
Depreciation of tangible fixed assets	<u>34,558</u>	30,539

Roscommon Service Station Limited

Notes to the abridged financial statements (continued) for the financial year ended 31 March 2025

4. Directors transactions

During the financial year the company entered into the following arrangements relating to loans, quasi-loans and credit transactions:

	2025	2024
	€	€
At the start of the financial year	(2,095)	(115,470)
Advances made during the financial year	10,415	53,347
At the end of the financial year	<u>8,320</u>	<u>(62,123)</u>

Value of arrangements expressed as a percentage of net liabilities was as follows:

	2025	2024
	%	%
At the start of the financial year	34.25	55.60
At the end of the financial year	<u>4.12</u>	<u>34.25</u>

Disclosure for each director or other person is as follows:

Mr Conor Brady

Amounts owed to the director are unsecured, interest free and repayable on demand. This is included in 'Other creditors' in note 9.

	2025	2024
	€	€
At the start of the financial year	(2,095)	(115,470)
Advances made during the financial year	10,415	53,347
At the end of the financial year	<u>8,320</u>	<u>(62,123)</u>

Mrs Oxana Brady

Amounts owed to the director are unsecured, interest free and repayable on demand. This is included in 'Other creditors' in note 9.

5. Employee numbers

The average number of persons employed by the company during the financial year, including the directors was 15 (2024: 11).

Roscommon Service Station Limited

**Notes to the abridged financial statements (continued)
for the financial year ended 31 March 2025**

6. Tangible fixed assets

	Fixtures, fittings and equipment €	Total €
Cost		
At 1 April 2024	152,697	152,697
Additions	20,091	20,091
At 31 March 2025	<u>172,788</u>	<u>172,788</u>
Depreciation		
At 1 April 2024	36,593	36,593
Charge for the financial year	34,558	34,558
At 31 March 2025	<u>71,151</u>	<u>71,151</u>
Carrying amount		
At 31 March 2025	<u>101,637</u>	<u>101,637</u>
At 31 March 2024	<u>116,104</u>	<u>116,104</u>

7. Stocks

	2025 €	2024 €
Finished goods and goods for resale	<u>99,504</u>	<u>75,693</u>

8. Debtors

	2025 €	2024 €
Other debtors	8,420	100
Prepayments	35,704	35,704
	<u>44,124</u>	<u>35,804</u>

All debtors are due within one year.

Roscommon Service Station Limited

**Notes to the abridged financial statements (continued)
for the financial year ended 31 March 2025**

9. Creditors: amounts falling due within one year

	2025	2024
	€	€
Amounts owed to credit institutions	12,886	26,083
Trade creditors	54,855	38,604
Other creditors including tax and social insurance	357,049	333,521
Accruals	3,500	3,500
	<u>428,290</u>	<u>401,708</u>

10. Creditors: amounts falling due after more than one year

	2025	2024
	€	€
Amounts owed to credit institutions	-	11,786
	<u>-</u>	<u>11,786</u>

11. Events after the end of the financial year

There were no important events since the financial year end which would require disclosure.

12. Capital commitments

There were no capital commitments at the financial year ended 31 March 2025.

13. Controlling party

Mr Conor Brady is the ultimate controlling party of Roscommon Service Station Limited, as he/she holds 100% of the ordinary share capital of the company.

Roscommon Service Station Limited

Notes to the abridged financial statements (continued) for the financial year ended 31 March 2025

14. Related party transactions

During the financial year the company entered into the following transactions with related parties:

	Transaction value		Balance owed by/(owed to)	
	2025	2024	2025	2024
	€	€	€	€
Construction Supplies Limited	-	5,457	100,557	100,557
Enfield Service Station Limited	32,000	5,000	41,500	9,500
	<u>32,000</u>	<u>5,000</u>	<u>41,500</u>	<u>9,500</u>

Key management personnel compensation

The directors' remuneration disclosed in note represents the total compensation paid to key management personnel.

Other related party transactions

All other related party transactions are disclosed under Directors' transactions, note 4.

15. Appropriations of profit and loss account

	2025	2024
	€	€
At the start of the financial year	(74,390)	(90,515)
(Loss)/profit for the financial year	(25,795)	16,125
At the end of the financial year	<u>(100,185)</u>	<u>(74,390)</u>

16. Approval of financial statements

The board of directors approved these abridged financial statements for issue on 18 September 2025.