

Company Number: 357810

**Marina Filling Station Ltd**  
**Abridged Unaudited Financial Statements**  
**for the financial year ended 31 October 2025**

# Marina Filling Station Ltd

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**Marina Filling Station Ltd**  
**DIRECTOR AND OTHER INFORMATION**

<b>Director</b>	Timothy O'Donoghue
<b>Company Secretary</b>	Paul O'Donoghue
<b>Company Number</b>	357810
<b>Registered Office</b>	Monahan Road, Marina, Cork Republic of Ireland
<b>Accountants</b>	Cresco Accountants Certified Public Accountants 74 South Mall, Cork, Republic of Ireland
<b>Bankers</b>	Bank of Ireland Wilton Cork Republic of Ireland
<b>Solicitors</b>	Eamonn Murray & Co. Sheares Street Cork

# **Marina Filling Station Ltd**

## **DIRECTOR'S RESPONSIBILITIES STATEMENT**

for the financial year ended 31 October 2025

The director is responsible for preparing the Director's Report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the director to prepare financial statements for each financial year. Under that law, the director has 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 director must not approve the financial statements unless they is 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 director is 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 director is 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 Director's Report comply with the Companies Act 2014. They is 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**

**Paul O'Donoghue**  
**Company Secretary**

**6 February 2026**

**Timothy O'Donoghue**  
**Director**

**6 February 2026**

**Marina Filling Station Ltd**  
**STATEMENT OF FINANCIAL POSITION**

as at 31 October 2025

	Notes	2025 €	2024 €
<b>Non-Current Assets</b>			
Property, plant and equipment	6	<u>961,831</u>	<u>979,697</u>
<b>Current Assets</b>			
Stocks	7	84,665	72,895
Debtors	8	7,324	6,531
Cash and cash equivalents		<u>61,936</u>	<u>73,191</u>
		<u>153,925</u>	<u>152,617</u>
<b>Creditors: amounts falling due within one year</b>	9	<u>(279,041)</u>	<u>(373,298)</u>
<b>Net Current Liabilities</b>		<u>(125,116)</u>	<u>(220,681)</u>
<b>Total Assets less Current Liabilities</b>		836,715	759,016
<b>Creditors:</b>			
amounts falling due after more than one year	10	<u>(280,395)</u>	<u>(348,634)</u>
<b>Net Assets</b>		<u><u>556,320</u></u>	<u><u>410,382</u></u>
<b>Capital and Reserves</b>			
Called up share capital presented as equity		100	100
Retained earnings		<u>556,220</u>	<u>410,282</u>
<b>Equity attributable to owners of the company</b>		<u><u>556,320</u></u>	<u><u>410,382</u></u>

# **Marina Filling Station Ltd**

## **STATEMENT OF FINANCIAL POSITION**

as at 31 October 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.

I as Director of Marina Filling Station Ltd, 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) I 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 6 February 2026 and signed on its behalf by:**

**Paul O'Donoghue**  
**Company Secretary**

**Timothy O'Donoghue**  
**Director**

**Marina Filling Station Ltd**  
**STATEMENT OF CHANGES IN EQUITY**

as at 31 October 2025

	<b>Called up share capital €</b>	<b>Retained earnings €</b>	<b>Total €</b>
<b>At 1 November 2023</b>	100	318,587	318,687
Profit for the financial year	-	91,695	91,695
<b>At 31 October 2024</b>	100	410,282	410,382
Profit for the financial year	-	145,938	145,938
<b>At 31 October 2025</b>	<b>100</b>	<b>556,220</b>	<b>556,320</b>

# Marina Filling Station Ltd

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 October 2025

### 1. General Information

Marina Filling Station Ltd is a company limited by shares incorporated in Ireland

### 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 October 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 comprises the invoice value of goods supplied by the company, exclusive of trade discounts and value added tax.

#### Property, plant and equipment and depreciation

Property, plant and equipment 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 property, plant and equipment, less their estimated residual value, over their expected useful lives as follows:

Land and buildings freehold	-	4% Straight line
Plant and machinery	-	12.5% Straight line
Office equipment	-	12.5% Straight line

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. 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.

#### 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.

## Marina Filling Station Ltd

# NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 October 2025

### 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.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the company's taxable profits and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the balance sheet date. No adjustment for deferred tax is made where amounts are considered immaterial.

### Government grants

Grant amounts received are treated as Other Operating Income and credited to the Profit & Loss Account.

### Ordinary share capital

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

<b>3. Operating profit</b>	<b>2025</b>	2024
	€	€
<b>Operating profit is stated after charging/(crediting):</b>		
Depreciation of property, plant and equipment	<b>20,089</b>	20,581
Government grants received	<b>(5,000)</b>	(10,000)
	<u><u>          </u></u>	<u><u>          </u></u>

<b>4. Interest payable and similar expenses</b>	<b>2025</b>	2024
	€	€
Interest	<b>15,189</b>	19,160
	<u><u>          </u></u>	<u><u>          </u></u>

### 5. Employees

The average monthly number of employees, including director, during the financial year was 14, (2024 - 15).

	<b>2025</b>	2024
	<b>Number</b>	Number
Direct labour	<b>12</b>	12
Office & management	<b>2</b>	3
	<u><u>          </u></u>	<u><u>          </u></u>
	<b>14</b>	15
	<u><u>          </u></u>	<u><u>          </u></u>

# Marina Filling Station Ltd

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 October 2025

### 6. Property, plant and equipment

	Land and buildings freehold	Plant and machinery	Office equipment	Total
	€	€	€	€
<b>Cost or Valuation</b>				
At 1 November 2024	963,380	246,208	11,804	1,221,392
Additions	-	2,223	-	2,223
At 31 October 2025	<u>963,380</u>	<u>248,431</u>	<u>11,804</u>	<u>1,223,615</u>
<b>Depreciation</b>				
At 1 November 2024	30,394	205,834	5,467	241,695
Charge for the financial year	4,342	14,271	1,476	20,089
At 31 October 2025	<u>34,736</u>	<u>220,105</u>	<u>6,943</u>	<u>261,784</u>
<b>Net book value</b>				
At 31 October 2025	<u><b>928,644</b></u>	<u><b>28,326</b></u>	<u><b>4,861</b></u>	<u><b>961,831</b></u>
At 31 October 2024	<u>932,986</u>	<u>40,374</u>	<u>6,337</u>	<u>979,697</u>

### 7. Stocks

	2025	2024
	€	€
Finished goods and goods for resale	<u><b>84,665</b></u>	<u>72,895</u>

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

### 8. Debtors

	2025	2024
	€	€
Trade debtors	<b>1,094</b>	681
Other debtors	<b>442</b>	780
Prepayments	<b>5,788</b>	5,070
	<u><b>7,324</b></u>	<u>6,531</u>

### 9. Creditors

	2025	2024
	€	€
Amounts falling due within one year		
Amounts owed to credit institutions	<b>84,202</b>	84,202
Trade creditors	<b>121,763</b>	123,057
Taxation	<b>24,463</b>	31,568
Director's current account (Note 13)	<b>27,450</b>	110,984
Accruals	<b>21,163</b>	23,487
	<u><b>279,041</b></u>	<u>373,298</u>

## Marina Filling Station Ltd

# NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 October 2025

10. Creditors	2025	2024
Amounts falling due after more than one year	€	€
Bank loan	<u>280,395</u>	<u>348,634</u>
<b>Loans</b>		
Repayable in one year or less, or on demand	<b>84,202</b>	84,202
Repayable between one and two years	<b>84,202</b>	84,202
Repayable between two and five years	<b>196,193</b>	264,432
	<u><b>364,597</b></u>	<u>432,836</u>

11. Income Statement	2025	2024
	€	€
At 1 November 2024	<b>410,282</b>	318,587
Profit for the financial year	<b>145,938</b>	91,695
At 31 October 2025	<u><b>556,220</b></u>	<u>410,282</u>

## 12. Capital commitments

The company had no material capital commitments at the financial year-ended 31 October 2025.

13. Director's remuneration and transactions	2025	2024
	€	€
Remuneration	<u><b>69,547</b></u>	<u>45,363</u>

## 14. Events After the End of the Reporting Period

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

## 15. Bank Security

Bank of Ireland hold a fixed and floating debenture over present and future advances.

## 16. Approval of financial statements

The financial statements were approved and authorised for issue by the board on 6 February 2026.