Company Number: 767313

E & L Blackgate Limited

Abridged Unaudited Financial Statements

for the financial period from 5 July 2024 (date of incorporation) to 30 June 2025

E & L Blackgate Limited
CONTENTS

E & L Blackgate Limited
DIRECTOR'S RESPONSIBILITIES STATEMENT
for the financial period from 5 July 2024 (date of incorporation) to 30 June 2025

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

"General responsibilities
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 period. 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 he is satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as at the financial period end date and of the profit or loss of the company for the financial period 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 him to ensure that the financial statements and Director's Report comply with the Companies Act 2014. He 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.

Director's declaration on unaudited financial statements
In relation to the financial statements which comprise the Balance Sheet, the Reconciliation of Shareholders' Funds and the related notes:

The director approves these financial statements and confirms that he is 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 director confirms that he has made available to Damien Hannigan & Co Ltd, all the company's accounting records and provided all the information, books and documents necessary for the compilation of the financial statements.

The director confirms that to the best of his knowledge and belief, the accounting records reflect all the transactions of the company for the financial period from 5 July 2024 (date of incorporation) to 30 June 2025."

Signed on behalf of the board

Eoghan Murray
Director

15 January 2026

E & L Blackgate Limited
BALANCE SHEET
as at 30 June 2025

	Notes	2025 €
Current Assets		
Stocks	6	116,613
Debtors	7	35,992
Cash at bank and in hand		24,242
		176,847
Creditors: amounts falling due within one year	8	(128,535)
Net Current Assets		48,312
Total Assets less Current Liabilities		48,312
Capital and Reserves		
Called up share capital presented as equity		100
Retained earnings	9	48,212
Shareholders' Funds		48,312

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 E & L Blackgate 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) 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 period and of its profit or loss for such a financial period 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 15 January 2026 and signed on its behalf by:

Eoghan Murray
Director

E & L Blackgate Limited

RECONCILIATION OF SHAREHOLDERS' FUNDS

as at 30 June 2025

	Called up share capital	Retained earnings	Total
	€	€	€
Profit for the financial period	-	48,212	48,212
Net proceeds of equity Ordinary share issue	100	-	100
At 30 June 2025	**100**	**48,212**	**48,312**

E & L Blackgate Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial period from 5 July 2024 (date of incorporation) to 30 June 2025

1. General Information

E & L Blackgate Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 767313. The registered office of the company is 7 Oliver Plunkett Street, Mullingar, Westmeath, N91KNV6, Ireland. The principal activity of the company is the provision of a Maxol service station with convenience store and car wash.

Currency
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 financial period ended 30 June 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 period, 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.

Sale of Goods
Revenue from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have passed to the buyer, the amount of revenue 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.
Where deposits are taken for goods to be supplied at a future date, such deposits are invoiced and recognised as sales in the period that they are received, with the respective portion of the costs of the goods accrued for and reflected in costs of sales for the period.

Sale of Services
Revenue from the provision of services is recognised when the significant risks and rewards of services have been passed to the buyer, the amount of revenue can be measured reliably, it is probable that the economic benefits associated with the transaction will follow to the entity and the costs incurred or to be incurred in respect of the transaction can be measured reliably.

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 transaction price (including transaction costs) less impairment losses for bad and doubtful debts.

Cash at bank and in hand
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

Taxation
Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the financial period 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.

3. Period of financial statements

The financial statements are for the 11 month 26 days period from 5 July 2024 (date of incorporation) to 30 June 2025.

4. Statement on previous periods

The company did not present financial statements for previous periods.

5. Employees

The average monthly number of employees, including director, during the financial period was 10, (2024 - 0).

	2025 Number
Employees	10
	10

6. Stocks	2025 €
Finished goods and goods for resale	116,613

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

7. Debtors	2025 €
Trade debtors	3,964
Other debtors	32,028
	35,992

E & L Blackgate Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial period from 5 July 2024 (date of incorporation) to 30 June 2025

8. Creditors
Amounts falling due within one year

	2025
	€
Payments received on account	(4,718)
Trade creditors	73,890
Taxation	15,656
Director's current account (Note 11)	39,143
Other creditors	1,564
Accruals	3,000
	128,535

9. Profit and loss account

	2025
	€
At 5 July 2024	-
Profit for the financial period	48,212
At 30 June 2025	48,212

10. Capital commitments

The company had no material capital commitments at the financial period-ended 30 June 2025.

11. Director's transactions

The following amounts are repayable to the director:

	2025
	€
Eoghan Murray	39,143

12. Controlling interest

The company is owned and controlled by director Eoghan Murray.

13. Post-Balance Sheet Events

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

14. Approval of financial statements

The financial statements were approved and authorised for issue by the board on 15 January 2026.