

Company Number: 586573

Alpha Forecourt Ltd
Abridged Unaudited Financial Statements
for the financial year ended 31 December 2025

Alpha Forecourt Ltd
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Alpha Forecourt Ltd
DIRECTORS AND OTHER INFORMATION

Directors	Mr Joseph Kalapurackal Mrs Aleyamma Mathew (Appointed 1 March 2025) Ms Shan Elizabeth Joseph (Resigned 1 March 2025)
Company Number	586573
Registered Office and Business Address	Kilbride Service Station Presttown Kilbride Meath Republic of Ireland
Accountants	Finmont Indus House Kylemore Road Ballyfermot Dublin Republic of Ireland
Bankers	AIB PLC
Solicitors	Colm O'Cochlain & Company First Active House Old Blessington Road Tallaght Dublin Republic of Ireland

Alpha Forecourt Ltd

DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 31 December 2025

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable Irish law and Generally Accepted Accounting Practice in Ireland including the accounting standards issued by the Financial Reporting Council.

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 Irish Generally Accepted Accounting Practice (accounting standards 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

Mr Joseph Kalapurackal
Director

16 February 2026

Mrs Aleyamma Mathew
Director

16 February 2026

Alpha Forecourt Ltd

BALANCE SHEET

as at 31 December 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	6	<u>67,578</u>	<u>83,882</u>
Current Assets			
Stocks	7	157,867	143,330
Debtors	8	120,165	89,338
Cash at bank and in hand		<u>25,781</u>	<u>20,469</u>
		<u>303,813</u>	<u>253,137</u>
Creditors: amounts falling due within one year	9	<u>(71,658)</u>	<u>(110,733)</u>
Net Current Assets		<u>232,155</u>	<u>142,404</u>
Total Assets less Current Liabilities		299,733	226,286
Creditors:			
amounts falling due after more than one year	10	<u>(184,107)</u>	<u>(124,485)</u>
Net Assets		<u><u>115,626</u></u>	<u><u>101,801</u></u>
Capital and Reserves			
Called up share capital presented as equity		100	100
Retained earnings	11	<u>115,526</u>	<u>101,701</u>
Shareholders' Funds	12	<u><u>115,626</u></u>	<u><u>101,801</u></u>

Alpha Forecourt Ltd

BALANCE SHEET

as at 31 December 2025

We as Directors of Alpha Forecourt 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) 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 16 February 2026 and signed on its behalf by:

Mr Joseph Kalapurackal
Director

Mrs Aleyamma Mathew
Director

Alpha Forecourt Ltd

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

1. Summary of Significant Accounting Policies

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with generally accepted accounting principles in Ireland and Irish statute comprising the Companies Act 2014. They comply with the financial reporting standards of 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.

Accounting Convention

The financial statements are prepared under the historical cost convention.

Cash flow statement

The company has availed of the exemption in FRS 1 from the requirement to prepare a Cash Flow Statement because it is classified as a small company.

Turnover

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

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:

Short leasehold property	-	2% Straight line
Plant and machinery	-	15% Straight line
Fixtures, fittings and equipment	-	15% 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.

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.

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.

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.

Alpha Forecourt Ltd

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the balance sheet date. Transactions, during the year, which are denominated in foreign currencies are translated at the rates of exchange ruling at the date of the transaction. The resulting exchange differences are dealt with in the Profit and Loss Account.

Ordinary share capital

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

2. Operating profit	2025	2024
	€	€
Operating profit is stated after charging:		
Depreciation of tangible assets	16,304	15,575
	<u><u> </u></u>	<u><u> </u></u>
3. Interest payable and similar expenses	2025	2024
	€	€
Interest	885	1,754
	<u><u> </u></u>	<u><u> </u></u>
4. Employees		
The average monthly number of employees, including directors, during the financial year was 0.00 0, (2024 - 6).		
	2025	2024
	Number	Number
Part Time	6	6
	<u><u> </u></u>	<u><u> </u></u>
5. Tax on profit	2025	2024
	€	€
(a) Analysis of charge in the financial year		
Current tax:		
Corporation tax at 12.50% (2024 - 12.50%) (Note 5 (b))	1,255	1,799
	<u><u> </u></u>	<u><u> </u></u>
(b) Factors affecting tax charge for the financial year		
The tax assessed for the financial year differs from the standard rate of corporation tax in the Republic of Ireland 12.50% (2024 - 12.50%). The differences are explained below:		
	2025	2024
	€	€
Profit taxable at 12.50%	15,080	12,031
	<u><u> </u></u>	<u><u> </u></u>
Profit before tax multiplied by the standard rate of corporation tax in the Republic of Ireland at 12.50% (2024 - 12.50%)	1,885	1,504
Effects of:		
Capital allowances for period in excess of depreciation	(630)	295
	<u><u> </u></u>	<u><u> </u></u>
Current tax charge for the financial year (Note 5 (a))	1,255	1,799
	<u><u> </u></u>	<u><u> </u></u>

Alpha Forecourt Ltd

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

6. Tangible assets

	Short leasehold property €	Plant and machinery €	Fixtures, fittings and equipment €	Total €
Cost				
At 1 January 2025	77,401	90,044	3,287	170,732
At 31 December 2025	77,401	90,044	3,287	170,732
Depreciation				
At 1 January 2025	25,296	61,061	493	86,850
Charge for the financial year	1,548	14,263	493	16,304
At 31 December 2025	26,844	75,324	986	103,154
Net book value				
At 31 December 2025	50,557	14,720	2,301	67,578
At 31 December 2024	52,105	28,983	2,794	83,882

7. Stocks

	2025 €	2024 €
Finished goods and goods for resale	157,867	143,330

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

8. Debtors

	2025 €	2024 €
Trade debtors	5,058	338
Amounts owed by connected parties (Note 15)	80,000	55,000
Other debtors	26,107	25,000
Prepayments	9,000	9,000
	120,165	89,338

9. Creditors

	2025 €	2024 €
Amounts falling due within one year		
Trade creditors	54,292	92,170
Taxation and social welfare	12,524	8,886
Accruals	4,842	9,677
	71,658	110,733

Alpha Forecourt Ltd

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

10. Creditors	2025	2024
Amounts falling due after more than one year	€	€
Bank loan	19,289	34,485
Amounts owed to connected parties (Note 15)	64,818	-
Directors' loan accounts	100,000	90,000
	184,107	124,485
	<u><u>184,107</u></u>	<u><u>124,485</u></u>
Loans		
Repayable between two and five years	19,289	34,485
	<u><u>19,289</u></u>	<u><u>34,485</u></u>
11. Profit and loss account		
	2025	2024
	€	€
At 1 January 2025	101,701	91,469
Profit for the financial year	13,825	10,232
	<u><u>115,526</u></u>	<u><u>101,701</u></u>
At 31 December 2025	115,526	101,701
	<u><u>115,526</u></u>	<u><u>101,701</u></u>
12. Reconciliation of movements in shareholders' funds	2025	2024
	€	€
Profit for the financial year	13,825	10,232
Opening shareholders' funds	101,801	91,569
	<u><u>115,626</u></u>	<u><u>101,801</u></u>
Closing shareholders' funds	115,626	101,801
	<u><u>115,626</u></u>	<u><u>101,801</u></u>
13. Capital commitments		
The company had no material capital commitments at the financial year-ended 31 December 2025.		
14. Directors' remuneration and transactions	2025	2024
	€	€
Remuneration	38,480	36,400
	<u><u>38,480</u></u>	<u><u>36,400</u></u>
The following amounts are repayable to the directors:		
	2025	2024
	€	€
Mr Joseph Kalapurackal	100,000	90,000
	<u><u>100,000</u></u>	<u><u>90,000</u></u>

Alpha Forecourt Ltd

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

15. Related party transactions

As permitted by the Companies Act 2014 the company had transactions with other connected parties. The following amounts are receivable at the financial year end:

Balance 2025 €	Movement in year €	Balance 2024 €	Maximum in year €
80,000	25,000	55,000	-

The following amounts are due to other connected parties:

	2025 €	2024 €
Amounts falling due after more than one year	64,818	-
Net balances with other connected parties:		
	2025 €	2024 €
Amounts falling due after more than one year	80,000 (64,818)	55,000 -
	15,182	55,000

16. Post-Balance Sheet Events

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

17. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 16 February 2026.