

Company Number: 697340

Stove Pitstop Limited

Abridged Unaudited Financial Statements

for the financial period to cessation on 12 December 2025

Stove Pitstop Limited
CONTENTS

	Page
Directors' Responsibilities Statement	3
Balance Sheet	4
Notes to the Financial Statements	5 - 7

Stove Pitstop Limited
DIRECTORS' RESPONSIBILITIES STATEMENT
for the financial period to cessation on 12 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 period. 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 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 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.

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


Padraig O'Keefe
Director


Fiona O'Keefe
Director

18 December 2025

Stove Pitstop Limited

BALANCE SHEET

as at 12 December 2025

	Notes	Dec 25 €	Jun 24 €
Fixed Assets			
Tangible assets	6	-	3,029
Current Assets			
Stocks	7	-	7,955
Debtors	8	-	2,424
Cash at bank and in hand		34	5,527
		<u>34</u>	<u>15,906</u>
Creditors: amounts falling due within one year	9	-	(21,830)
Net Current Assets/(Liabilities)		<u>34</u>	<u>(5,924)</u>
Total Assets less Current Liabilities		<u>34</u>	<u>(2,895)</u>
Capital and Reserves			
Called up share capital presented as equity		100	100
Retained earnings	10	(66)	(2,995)
Shareholders' Funds/(Deficit)	11	<u>34</u>	<u>(2,895)</u>

We as Directors of Stove Pitstop 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,

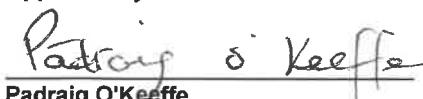
(b) the company is availing itself of the exemption on the grounds that the conditions specified in section 358 are satisfied,

(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 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 18 December 2025 and signed on its behalf by:



Pdraig O'Keefe
Director



Fiona O'Keefe
Director

Stove Pitstop Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial period to cessation on 12 December 2025

1. Summary of Significant Accounting Policies

Basis of preparation

The financial statements have been prepared 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 period, 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:

Fixtures, fittings and equipment	-	10% 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.

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.

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.

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 financial period, 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.

Stove Pitstop Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial period to cessation on 12 December 2025

2. Period of financial statements

The financial statements are for the 17 month 12 days period to cessation on 12 December 2025.

3. Operating profit	Dec 25	Jun 24
	€	€
Operating profit is stated after charging:		
Depreciation of tangible assets	361	361

4. Employees

The average monthly number of employees, including directors, during the financial period was 0, (Jun 24 - 1).

	Dec 25	Jun 24
	Number	Number
Working Directors	-	1

5. Tax on profit

Analysis of charge in the financial period

Current tax:	Dec 25	Jun 24
Corporation tax	-	-

No charge to tax arises due to tax losses incurred in previous years.

6. Tangible assets

	Fixtures, fittings and equipment	Total
	€	€
Cost		
At 1 July 2024	3,455	3,455
Disposals	(3,455)	(3,455)
At 12 December 2025	-	-
Depreciation		
At 1 July 2024	426	426
Charge for the financial period	361	361
On disposals	(787)	(787)
At 12 December 2025	-	-
Net book value		
At 12 December 2025	-	-
At 30 June 2024	3,029	3,029

7. Stocks

	Dec 25	Jun 24
	€	€
Raw materials	-	7,955

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

Stove Pitstop Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial period to cessation on 12 December 2025

8. Debtors	Dec 25	Jun 24
	€	€
Trade debtors	-	1,108
Taxation	-	216
Prepayments	-	1,100
	<u>-</u>	<u>2,424</u>
	<u>-</u>	<u>2,424</u>
9. Creditors	Dec 25	Jun 24
Amounts falling due within one year	€	€
Directors' current accounts (Note 13)	-	21,310
Accruals	-	520
	<u>-</u>	<u>21,830</u>
	<u>-</u>	<u>21,830</u>
10. Profit and loss account	Dec 25	Jun 24
	€	€
At 1 July 2024	(2,995)	(3,101)
Profit for the financial period	2,929	106
	<u>(66)</u>	<u>(2,995)</u>
At 12 December 2025	<u>(66)</u>	<u>(2,995)</u>
11. Reconciliation of movements in shareholders' funds	Dec 25	Jun 24
	€	€
Profit for the financial period	2,929	106
Opening shareholders' funds	(2,895)	(3,001)
	<u>34</u>	<u>(2,895)</u>
Closing shareholders' funds	<u>34</u>	<u>(2,895)</u>
12. Capital commitments		
The company had no material capital commitments at the financial period-ended 12 December 2025.		
13. Directors' transactions		
The following amounts are repayable to the directors:		
	Dec 25	Jun 24
	€	€
Shane O'Keeffe	-	21,310
	<u>-</u>	<u>21,310</u>
14. Post-Balance Sheet Events		
There have been no significant events affecting the company since the financial period-end.		
15. Approval of financial statements		
The financial statements were approved and authorised for issue by the board of directors on 18 December 2025.		