

**Company registration number: 723196**

**The Leinster Oil & Retail Limited  
Trading as Your Stop Ballyvary**

**for the financial year ended 31 December 2025**

# The Leinster Oil & Retail Limited

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## **The Leinster Oil & Retail Limited**

### **Directors and other information**

<b>Director</b>	Mr Xiaobin Wang
<b>Secretary</b>	Mr Jianfu Yu
<b>Company number</b>	723196
<b>Registered office</b>	19 Saint Cronan's Road Wicklow, Ireland Bray A98 FF90
<b>Business address</b>	19 Saint Cronan's Road Wicklow, Ireland Bray A98 FF90
<b>Accountants</b>	RM&CO 3E Accounting Limited First Floor, 2 Aspen Court, Cornels Court Dublin, Ireland Dublin 18 D18K3T2
<b>Bankers</b>	Allied Irish Bank 107/108 Main St, Bray

**The Leinster Oil & Retail Limited**

**Balance sheet  
As at 31 December 2025**

	Note	2025 €	€	2024 €	€
<b>Fixed assets</b>					
Tangible assets	8	29,088		32,119	
		<u>29,088</u>	29,088	<u>32,119</u>	32,119
<b>Current assets</b>					
Stocks	9	85,226		79,173	
Debtors	10	100		100	
Cash at bank and in hand		10,299		7,888	
		<u>95,625</u>		<u>87,161</u>	
<b>Creditors: amounts falling due within one year</b>					
	11	(37,747)		(47,476)	
		<u>(37,747)</u>		<u>(47,476)</u>	
<b>Net current assets</b>			57,878		39,685
<b>Total assets less current liabilities</b>			<u>86,966</u>		<u>71,804</u>
<b>Creditors: amounts falling due after more than one year</b>					
	12		592		192
<b>Net assets</b>			<u>87,558</u>		<u>71,996</u>
<b>Capital and reserves</b>					
Called up share capital presented as equity			100		100
Profit and loss account			87,458		71,896
<b>Shareholder funds</b>			<u>87,558</u>		<u>71,996</u>

The notes on pages 4 to 8 form part of these abridged financial statements.

**The Leinster Oil & Retail Limited**

**Balance sheet (continued)**

**As at 31 December 2025**

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 Financial Reporting Standard applicable in the UK and Republic of Ireland'.

These abridged financial statements were approved by the director of the company on 13 February 2026 and signed by:

Mr Xiaobin Wang  
Director

**The notes on pages 4 to 8 form part of these abridged financial statements.**

## The Leinster Oil & Retail Limited

### Notes to the abridged financial statements Financial year ended 31 December 2025

#### 1. General information

The company is a private company limited by shares, registered in Ireland. The address of the registered office is 19 Saint Cronan's Road, Wicklow, Ireland, Bray, A98 FF90.

#### 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

#### 3. Accounting policies and measurement bases

##### Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

The financial statements are prepared in Euro, which is the functional currency of the entity.

##### Turnover

Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts and Value Added Tax.

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer, usually on despatch of the goods; the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

##### Taxation

The taxation expense represents the aggregate amount of current and deferred tax recognised in the reporting period. Tax is recognised in the statement of comprehensive income, except to the extent that it relates to items recognised in other comprehensive income or directly in capital and reserves. In this case, tax is recognised in other comprehensive income or directly in capital and reserves, respectively.

Current tax is recognised on taxable profit for the current and past periods. Current tax is measured at the amounts of tax expected to pay or recover using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

Deferred tax is recognised in respect of all timing differences at the reporting date. Unrelieved tax losses and other deferred tax assets are recognised to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date that are expected to apply to the reversal of the timing difference.

## The Leinster Oil & Retail Limited

### Notes to the abridged financial statements (continued) Financial year ended 31 December 2025

#### **Tangible assets**

Tangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated depreciation and impairment losses.

Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other comprehensive income and accumulated in capital and reserves, except to the extent it reverses a revaluation decrease of the same asset previously recognised in profit or loss. A decrease in the carrying amount of an asset as a result of revaluation is recognised in other comprehensive income to the extent of any previously recognised revaluation increase accumulated in capital and reserves in respect of that asset. Where a revaluation decrease exceeds the accumulated revaluation gains accumulated in capital and reserves in respect of that asset, the excess shall be recognised in profit or loss.

#### **Depreciation**

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Plant and machinery	- 12.5 % straight line
Fittings fixtures and equipment	- 12.5 % straight line

If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of tangible assets, the depreciation is revised prospectively to reflect the new estimates.

#### **Stocks**

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stocks to their present location and condition.

#### **4. Turnover**

The whole of the turnover is attributable to the principal activity of the company which is wholly undertaken in Ireland.

**The Leinster Oil & Retail Limited**

**Notes to the abridged financial statements (continued)**  
**Financial year ended 31 December 2025**

**5. Staff costs**

The aggregate payroll costs incurred during the financial year were:

	<b>2025</b>	2024
	€	€
Wages and salaries	102,588	111,719
Social insurance costs	10,740	11,796
Other retirement benefit costs	-	330
	<u>113,328</u>	<u>123,845</u>

**6. Tax on profit**

**Major components of tax expense**

	<b>2025</b>	2024
	€	€
<b>Current tax:</b>		
Irish current tax expense	2,223	745
<b>Tax on profit</b>	<u>2,223</u>	<u>745</u>

**Reconciliation of tax expense**

The tax assessed on the profit for the financial year is higher than (2024: the same as) the standard rate of corporation tax in Ireland of -% (2024: 12.50%).

Profit multiplied by rate of tax	-	745
	<u>-</u>	<u>745</u>

**7. Appropriations of profit and loss account**

	<b>2025</b>	2024
	€	€
At the start of the financial year	71,896	-
Profit for the financial year	15,562	5,214
Other movements	-	66,682
<b>At the end of the financial year</b>	<u>87,458</u>	<u>71,896</u>

The Leinster Oil & Retail Limited

Notes to the abridged financial statements (continued)  
Financial year ended 31 December 2025

8. Tangible assets

	Plant and fittings and <b>Total</b> €	machinery €	Fixtures, equipment €
<b>Cost</b>			
At 1 January 2025	27,400	9,450	36,850
Additions	-	1,800	1,800
<b>At 31 December 2025</b>	<u>27,400</u>	<u>11,250</u>	<u>38,650</u>
<b>Depreciation</b>			
At 1 January 2025	3,550	1,181	4,731
Charge for the financial year	3,425	1,406	4,831
<b>At 31 December 2025</b>	<u>6,975</u>	<u>2,587</u>	<u>9,562</u>
<b>Carrying amount</b>			
<b>At 31 December 2025</b>	<u>20,425</u>	<u>8,663</u>	<u>29,088</u>
At 31 December 2024	<u>23,850</u>	<u>8,269</u>	<u>32,119</u>

9. Stocks

	2025 €	2024 €
Finished goods and goods for resale	<u>85,226</u>	<u>79,173</u>

10. Debtors

	2025 €	2024 €
Other debtors	<u>100</u>	<u>100</u>

**The Leinster Oil & Retail Limited**

**Notes to the abridged financial statements (continued)**  
**Financial year ended 31 December 2025**

**11. Creditors: amounts falling due within one year**

	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>
Other creditors	30,146	38,530
Tax and social insurance:		
PAYE and social welfare	2,092	2,520
Corporation tax	2,223	4,270
VAT	1,634	1,227
Accruals	1,652	929
	<u>37,747</u>	<u>47,476</u>

**12. Creditors: amounts falling due after more than one year**

	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>
Other creditors	(592)	(192)
	<u>(592)</u>	<u>(192)</u>

**13. Employee benefits**

The amount recognised in profit or loss in relation to defined contribution plans was €- (2024: €330).

**14. Analysis of changes in net debt**

	At 1 January 2025	Cash flows December	At 31
	2025		
	<b>€</b>	<b>€</b>	<b>€</b>
Cash and cash equivalents	7,888	2,411	10,299
Debt due after one year	-	592	592
	<u>7,888</u>	<u>3,003</u>	<u>10,891</u>

**15. Events after the end of the reporting period**

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

**The Leinster Oil & Retail Limited**

**Notes to the abridged financial statements (continued)**  
**Financial year ended 31 December 2025**

**16. 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
	€	€	€	€
Ulster Oil & Retail Limited	(28,245)	(35,850)	(28,245)	(35,850)

**17. Going Concern**

The financial statements have been prepared on a going concern basis, which assumes that the Company will continue its operations for the foreseeable future and has neither the intention nor the need to liquidate or significantly reduce its scale of operations.

**18. Approval of financial statements**

The board of directors approved these abridged financial statements for issue on 13 February 2026.