

Company registration number: 655735

Right Tank Choice Limited

Unaudited abridged financial statements

for the financial year ended 31 August 2025

Right Tank Choice Limited

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Director's responsibilities statement

These abridged financial statements have been extracted, pursuant to section 353 of the Companies Act 2014, from the statutory financial statements prepared under section 290 of that Act. The following is the Director's Responsibilities Statement accompanying those financial statements.

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 the 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" 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 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 and then apply them consistently;
- make judgments 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 and enable the financial statements to be audited. 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.

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Director's responsibilities statement

Directors Declaration on Unaudited Financial Statements

In relation to the financial statements as set out hereafter;

- The directors approve these financial statements and confirm that they are responsible for them, including selecting the appropriate accounting policies, applying them consistently and making, on a reasonable and prudent basis, the judgments underlying them. They have been prepared on the going concern basis on the grounds that the company will continue in business.
- The directors confirm that they have made available to Fiona Kelly & Co., the company's accounting records and provided all the information necessary for the compilation of the financial statements.
- The directors confirm that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the year ended 31 August 2025.

On behalf of the board

Sean McCaffrey
Director

Dated this the 19 February 2026

Right Tank Choice Limited

**Balance sheet
As at 31 August 2025**

	Note	2025 €	€	2024 €	€
Current assets					
Debtors	5	6,496		-	
Cash at bank		178,272		118,212	
		<u>184,768</u>		<u>118,212</u>	
Creditors: amounts falling due within one year					
	6	<u>(31,438)</u>		<u>(26,832)</u>	
Net current assets		<u>153,330</u>		<u>91,380</u>	
Total assets less current liabilities		<u>153,330</u>		<u>91,380</u>	
Net assets		<u><u>153,330</u></u>		<u><u>91,380</u></u>	
Capital and reserves					
Called up share capital presented as equity		100		100	
Profit and loss account		153,230		91,280	
Shareholder funds		<u><u>153,330</u></u>		<u><u>91,380</u></u>	

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with Section 1A of FRS 102 Financial Reporting Standard applicable in the UK and Republic of Ireland'.

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Balance sheet (continued)

As at 31 August 2025

I, as director of Right Tank Choice Limited state that:

- the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014;
- the company is availing itself of the exemption on the grounds that the conditions specified in section 358 of the Companies Act 2014 are satisfied;
- the shareholder of the company have not served a notice on the company under section 334(1) of the Companies Act 2014 in accordance with section 334(2);
- 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 Companies Act 2014 relating to financial statements so far as they are applicable to the company; and
- the company has relied on the specified exemption contained in section 352 of the Companies Act 2014; 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 of the Companies Act 2014.

These abridged financial statements were approved by the director of the company on 19 February 2026 and signed by:

Sean McCaffrey
Director

Right Tank Choice Limited

Notes to the abridged financial statements Financial year ended 31 August 2025

1. Accounting policies and measurement bases

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 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" 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 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.

When the outcome of a transaction involving the rendering of services can be reliably estimated, revenue from the rendering of services is measured by reference to the stage of completion of the service transaction at the end of the reporting period.

When the outcome of a transaction involving the rendering of services cannot be reliably estimated, revenue is recognised only to the extent that it is probable the expenses recognised will be recovered.

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.

Share Capital

Ordinary shares are classified as equity. Incremental costs directly attributable to the issue of new ordinary shares or options are shown in equity as a deduction, net of tax, from the proceeds.

Trade and other creditors

Trade and other creditors are classified as current liabilities if payment is due within one year or less. If not, they are presented as non current liabilities. Trade payables are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

As permitted by the amendment made to FRS 102 Section 11 for small entities by the FRC on 8 May 2017 amounts due from directors and shareholders of the entity are stated initially at the transaction price and subsequently at transaction price less repayments. The amortised cost model is not used.

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

2. Staff costs

The average number of persons employed by the company during the financial year, including the directors was 2

The aggregate payroll costs incurred during the financial year were:

	2025	2024
	€	€
Wages and salaries	40,245	36,194

3. Directors remuneration

The director's aggregate remuneration was as follows:

	2025	2024
	€	€
Emoluments in respect of qualifying services	26,922	23,745

4. Appropriations of profit and loss account

	2025	2024
	€	€
At the start of the financial year	91,280	44,532
Profit for the financial year	61,950	46,748
At the end of the financial year	153,230	91,280

5. Debtors

	2025	2024
	€	€
Trade debtors	6,496	-

6. Creditors: amounts falling due within one year

	2025	2024
	€	€
Other creditors including tax and social insurance	29,838	25,232
Accruals	1,600	1,600
	31,438	26,832

7. Capital commitments

There were no capital commitments at the financial year end.

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

8. Directors transactions

During the financial year the company entered into the following arrangements relating to loans, quasi-loans and credit transactions:

	2025	2024
	€	€
At the start of the financial year	18,606	13,685
Advances made during the financial year	420	4,920
Amounts repaid during the financial year	(774)	-
At the end of the financial year	<u>18,252</u>	<u>18,605</u>

Disclosure for each director or other person is as follows:

Sean McCaffrey

	2025	2024
	€	€
At the start of the financial year	18,606	13,685
Advances made during the financial year	420	4,920
Amounts repaid during the financial year	(774)	-
At the end of the financial year	<u>18,252</u>	<u>18,605</u>

9. Approval of financial statements

The board of directors approved these abridged financial statements for issue on 19 February 2026.