


OVERALL CERTIFICATE FOR FINANCIAL STATEMENTS COMPANIES ACT 2014

Company Name: Curran Service Station Limited
Company Number: 658682
Financial Period: 1 May 2024 to 30 April 2025

CERTIFICATE:

WE HEREBY CERTIFY that all documents which are required under Part 6 of the Companies Act 2014 to be annexed to this annual return, have been so annexed, and that they are true copies of the originals laid or to be laid before the relevant general meeting, or presented to the members.

Signature: 
Secretary

Name: John Curran

Date: 31/01/2026

Signature: 
Director

Name: Rita Curran

Date: 31/01/2026

CRO Number - 658682

Currans Service Station Limited
Unaudited Abridged Financial
Statements for the financial year
ending 30 April 2025

Currans Service Station Limited
Abridged Financial Statements

Period from 10 October 2023 to 30 April 2024

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Currans Service Station Limited
Abridged Financial Statements
STATEMENT OF FINANCIAL POSITION

| | | <u>30/04/25</u> | <u>30/04/24</u> |
|--|--------------|-----------------|-----------------|
| | <u>Notes</u> | | |
| Tangible assets | 5 | 131,382 | 132,199 |
| Intangible assets | 4 | 109,825 | 110,975 |
| | | <u>241,207</u> | <u>243,174</u> |
| Current assets | | | |
| Stocks | 6 | 34,682 | 20,722 |
| Debtors | 7 | 77,917 | 149,144 |
| Cash at bank and in hand | | 520,721 | 460,897 |
| | | <u>633,320</u> | <u>630,763</u> |
| Creditors: amounts falling due within one ye | 8 | -37,622 | -60,076 |
| Net current assets/(liabilities) | | <u>595,698</u> | <u>570,687</u> |
| Total assets less current liabilities | | <u>836,905</u> | <u>813,861</u> |
| Creditors: amounts falling due after more th | 9 | -139,195 | -175,218 |
| <u>Net Assets</u> | | <u>697,710</u> | <u>638,642</u> |
| <u>Capital and reserves</u> | | | |
| Called up share capital presented as equity | | 264,907 | 264,907 |
| Profit and loss account | 11 | 432,803 | 373,735 |
| Shareholder's Fund | | <u>697,710</u> | <u>638,642</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 Financial Reporting Statement 102 'The Financial Statement Reporting Standard applicable in the UK and Republic of Ireland'.

**Currans Service Station Limited
Abridged Financial Statements**


STATEMENT OF FINANCIAL POSITION
As at 30 April 2025

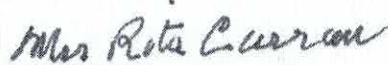
We, as directors of Currans Service Station Limited, state that:

- (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 is complied with,
- (c) no notice under subsection (1) of section 334 has in accordance with subsection (2) of that section been served on the company, and
- (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 period and to otherwise comply with the provisions of Companies Act 2014 relating to Financial Statements so far as they are applicable to the company.

We, as director(s) of Currans Service Station Limited, state that - The company has relied on the specified exemption contained in section 352 Companies Act 2014; the company has done so on the grounds that it is entitled to the benefit of that exemption as a company that qualifies for the small companies regime and confirm that the abridged Financial Statements have been properly prepared in accordance with section 353 Companies Act 2014.

The financial statements were approved by the Board of Directors on 31 January 2026 and authorised for issue on 31 January 2026. They were signed on its behalf by


Mr John Curran
Director


Ms R Curran
Director

DATE: 31st January 2026

Currans Service Station Limited
Abridged Financial Statements
For the year ending to 30 April 2025

1. ACCOUNTING POLICIES

Currans Service Station Limited is primarily engaged in the provision of motor fuel retail and related activities. The company's registered office is Carlow Road, Leighlinbridge, Co. Carlow. The company is a limited liability company incorporated in the Republic of Ireland and its company registration number is 658682.

The significant accounting policies adopted by the Company and applied consistently are as follows:

(a) Basis of preparation

The Financial Statements are prepared on the going concern basis, under the historical cost convention, and comply with the financial reporting standards of the Financial Reporting Council including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") as adapted by Section 1A of FRS 102 and the Companies Act 2014.

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

(b) Currency

(i) Functional and presentation currency

Items included in the financial statements of the company are measured using the currency of the primary economic environment in which the company operates ("the functional currency"). The financial statements are presented in euro, which is the company's functional and presentation currency and is denoted by the symbol "€".

(ii) Transactions and balances

Foreign currency transactions are translated into the functional currency using the spot exchange rates at the dates of the transactions.

At each period end foreign currency monetary items are translated using the closing rate. Non-monetary items measured at historical cost are translated using the exchange rate at the date of the transaction and non-monetary items measured at fair value are measured using the exchange rate when fair value was determined.

Foreign exchange gains and losses that relate to borrowings and cash and cash equivalents are presented in the profit and loss account within 'finance (expense)/income'. All other foreign exchange gains and losses are presented in the profit and loss account within 'Other operating (losses)/gains'.

(c) Turnover

Turnover is recognised to the extent that the company obtains the right to consideration in exchange for its performance. Turnover comprises the fair value of consideration received and receivable exclusive of value added tax and after discounts and rebates.

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have passed to the buyer, usually on dispatch of the goods, the amount of turnover 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.

Currans Service Station Limited
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For the year ending to 30 April 2025

(d) Taxation

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 Statement of Financial Position date.

(e) Tangible fixed assets

(i) Cost

Tangible fixed assets are recorded at historical cost or deemed cost, less accumulated depreciation and impairment losses.

Freehold premises are stated at cost (or deemed cost for freehold premises held at valuation at the date of transition to FRS 102) less accumulated depreciation and accumulated impairment losses.

Equipment and fixtures and fittings are stated at cost less accumulated depreciation and accumulated impairment losses.

(ii) Depreciation

Depreciation is provided on Tangible fixed assets, on a straight-line basis, so as to write off their cost less residual amounts over their estimated useful economic lives.

The estimated useful economic lives assigned to Tangible fixed assets are as follows:

| | |
|--|--------------------|
| Freehold Premises | 2% straight line |
| Plant & Equipment, fixtures & fittings | 12½% straight line |

The company's policy is to review the remaining useful economic lives and residual values of Tangible fixed assets on an on-going basis and to adjust the depreciation charge to reflect the remaining estimated useful economic life and residual value.

Fully depreciated property, plant & equipment are retained in the cost of property, plant & equipment and related accumulated depreciation until they are removed from service. In the case of disposals, assets and related depreciation are removed from the financial statements and the net amount, less proceeds from disposal, is charged or credited to the profit and loss account.

(f) Stocks

Stocks comprise goods held for resale. Stocks are stated at the lower of cost and net realisable value. Cost is calculated on a first in, first out basis and includes invoice price, import duties and transportation costs. Net realisable value comprises the actual or estimated selling price less all further costs to completion or to be incurred in marketing, selling and distribution.

(g) Trade and other debtors

Trade and other debtors are recognised initially at transaction price (including transaction costs) unless a financing arrangement exists in which case, they are measured at the present value of future receipts discounted at a market rate. Subsequently these are measured at amortised cost less any provision for impairment. A provision for impairment of trade debtors is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of receivables. The amount of the provision is the difference between the asset's carrying amount and the present value of estimated future cash flows, discounted at the effective interest rate. All movements in the level of the provision required are recognised in the profit and loss.

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- (h) **Cash at bank and on hand**
Cash and at bank and on hand include cash on hand, demand deposits and other term highly liquid investments regardless of maturity. Bank overdrafts are shown within borrowings in current liabilities on the statement of financial position.
- (i) **Creditors and accruals**
Creditors and accruals 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.
- (j) **Borrowings**
Borrowings are recognised initially at the transaction price (present value of cash payable to the bank, including transaction costs). Borrowings are subsequently stated at amortised cost. Interest expense is recognised on the basis of the effective interest method and is included in finance costs.

Borrowings are classified as current liabilities unless the Company has a right to defer settlement of the liability for at least 12 months after the reporting date.
- (k) **Share capital**

Ordinary shares are classified as equity.
- (l) **Goodwill**
Goodwill represents the excess of consideration paid for over the fair value of the identifiable assets and liabilities. Goodwill is amortised to the profit and loss account on a straight-line basis over its estimated useful life. The estimated useful lives of goodwill on acquired businesses are up to 10 years. Useful life is determined by reference to the period over which the values of the underlying businesses are expected to exceed the values of their identifiable net assets.
- (m) **Cash flow statement exemption**
The company has availed of the exemption contained in Section 1A of FRS 102 and as a result have elected not to prepare a cash flow statement.

Currans Service Station Limited
Abridged Financial Statements
For the year ending 30th April 2024
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

2. EMPLOYEES

The average monthly number of employees, including directors, during the financial year was 4, (2023- 2).

3. Directors Remuneration and transactions

| | 2025 | 2024 |
|--------------|--------|--------|
| | € | € |
| Remuneration | | |
| Salary | 44,524 | 25,099 |

4 INTANGIBLE FIXED ASSETS

| | Goodwill | Total |
|--|----------|---------|
| | € | € |
| <u>Cost</u> | | |
| As at 30 April 2024 and 30 April 2025 | 115,000 | 115,000 |
| <u>Provision for</u> <u>diminution in value</u> | | |
| As at 1st May 2024 | 4,025 | 4,025 |
| Charge for the financial period | 1,150 | 1,150 |
| As at 30 April 2025 | 5,175 | 5,175 |
| <u>Net book value</u> | | |
| As at 1st May 2024 | 110,975 | 110,975 |
| As at 30 April 2025 | 109,825 | 109,825 |

5. TANGIBLE ASSETS

| | Freehold Premises | Plant & equipment | Total |
|-------------------------------|----------------------|----------------------|---------|
| | € | € | € |
| <u>Cost</u> | | | |
| As at 1st May 2024 | 116,125 | 33,289 | 149,414 |
| Additions | - | 4,971 | 4,971 |
| Disposals | - | - | - |
| As at 30 April 2025 | 116,125 | 38,260 | 154,385 |
| <u>Depreciation</u> | | | |
| As at 1st May 2024 | 2,800 | 14,415 | 17,215 |
| On disposals | - | - | - |
| Charge for the financial year | 800 | 4,987 | 5,787 |
| As at 30 April 2025 | 3,600 | 14,415 | 23,003 |
| <u>Net book value</u> | | | |
| As at 1st May 2024 | 113,325 | 18,874 | 132,199 |
| As at 30 April 2025 | 112,525 | 23,844 | 131,382 |

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For the year ending 30th April 2024
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

| 6 STOCK | <u>2025</u> | <u>2024</u> |
|------------------|-------------|-------------|
| | € | € |
| Stock for resale | 34,682 | 20,722 |

| 7 DEBTORS | <u>2025</u> | <u>2024</u> |
|---------------|-------------|-------------|
| | € | € |
| Trade debtors | 77,917 | 149,144 |

| 8 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR | <u>2025</u> | <u>2024</u> |
|--|---------------|---------------|
| | € | € |
| Amounts falling due within one year | | |
| Trade creditors | 27,806 | 26,352 |
| Taxation & Social Security | 8,014 | 23,205 |
| Other creditors & Accruals | 1,802 | 10,519 |
| | <u>37,622</u> | <u>60,076</u> |

| 9 CREDITORS: Amounts falling due after more than one year | <u>2025</u> | <u>2024</u> |
|---|-------------|-------------|
| | € | € |
| Directors Loan | 139,195 | 175,218 |

10 CAPITAL COMMITMENTS
There are no capital commitments at the 30th April 2025

11 POST BALANCE SHEET EVENTS
There have been no significant events since affecting the company since the year end.

| 12 MOVEMENT ON PROFIT AND LOSS RESERVES | <u>2025</u> | <u>2024</u> |
|--|----------------|----------------|
| | € | € |
| Profit and loss Reserves brought forward at 1 May 2024 | 373,735 | 283,700 |
| Profit for the financial period | <u>59,068</u> | <u>87,035</u> |
| Profit and loss Reserves as at 30 April 2025 | <u>432,803</u> | <u>373,735</u> |

13 PERIOD OF FINANCIAL STATEMENTS
The period of these financial statements is the year ending 30 April 2025. The comparisons are for the period ending 30 April 2024.