

**Company registration number: 461524**

**Naughtons Service Station Limited**  
**Unaudited abridged financial statements**  
**for the financial year ended 30 April 2025**

# Naughtons Service Station Limited

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## **Naughtons Service Station Limited**

### **Directors 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 Directors Responsibilities Statement accompanying those financial statements.

The directors are responsible for preparing the directors report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the directors to prepare financial statements for each financial year. Under the law, the directors have 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 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 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 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.

## Naughtons Service Station Limited

### Balance sheet As at 30 April 2025

		2025		2024	
	Note	€	€	€	€
<b>Fixed assets</b>					
Tangible assets	5	295,712		298,868	
			295,712		298,868
<b>Current assets</b>					
Stocks	6	127,956		123,444	
Debtors	7	15,790		20,598	
Cash at bank and in hand		298,398		259,368	
		442,144		403,410	
<b>Creditors: amounts falling due within one year</b>	8	(171,376)		(208,067)	
<b>Net current assets</b>			270,768		195,343
<b>Total assets less current liabilities</b>			566,480		494,211
<b>Creditors: amounts falling due after more than one year</b>	9		(17,304)		(22,532)
<b>Net assets</b>			549,176		471,679
<b>Capital and reserves</b>					
Called up share capital presented as equity			100		100
Profit and loss account			549,076		471,579
<b>Shareholder funds</b>			549,176		471,679

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'.

The notes on pages 4 to 7 form part of these abridged financial statements.

## Naughtons Service Station Limited

### Balance sheet (continued)

As at 30 April 2025

We, as directors of Naughtons Service Station 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);
- 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 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 board of directors on 12 September 2025 and signed on behalf of the board by:

Thomas Naughton  
Director

Joanne Naughton  
Director

**The notes on pages 4 to 7 form part of these abridged financial statements.**

# Naughtons Service Station Limited

## Notes to the abridged financial statements Financial year ended 30 April 2025

### 1. Accounting policies and measurement bases

#### Basis of preparation

The financial statements have been prepared on the historical cost basis.

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.

#### Taxation

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.

#### Tangible assets

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

#### 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:

Freehold property	- 2% straight line%
Fittings fixtures and equipment	- 12.5% reducing balance%

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.

#### Impairment

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

## Naughtons Service Station Limited

### Notes to the abridged financial statements (continued) Financial year ended 30 April 2025

#### 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.

#### 2. Staff costs

The average number of persons employed by the company during the financial year, including the directors was 9 (2024: 9).

The aggregate payroll costs incurred during the financial year were:

	<b>2025</b>	2024
	€	€
Wages and salaries	158,530	145,973
Social insurance costs	10,355	9,735
	<u>168,885</u>	<u>155,708</u>

#### 3. Directors remuneration

The directors aggregate remuneration was as follows:

	<b>2025</b>	2024
	€	€
Emoluments in respect of qualifying services	<u>39,379</u>	<u>37,791</u>

#### 4. Appropriations of profit and loss account

	<b>2025</b>	2024
	€	€
At the start of the financial year	471,579	417,588
Profit for the financial year	77,497	53,991
<b>At the end of the financial year</b>	<u>549,076</u>	<u>471,579</u>

Naughtons Service Station Limited

Notes to the abridged financial statements (continued)  
Financial year ended 30 April 2025

5. Tangible assets

	Freehold property	Fixtures, fittings and equipment	Total
	€	€	€
<b>Cost</b>			
At 1 May 2024	316,189	201,574	517,763
Additions	-	10,533	10,533
Disposals	-	(7,557)	(7,557)
<b>At 30 April 2025</b>	<u>316,189</u>	<u>204,550</u>	<u>520,739</u>
<b>Depreciation</b>			
At 1 May 2024	62,388	156,507	218,895
Charge for the financial year	6,324	6,891	13,215
Disposals	-	(7,083)	(7,083)
<b>At 30 April 2025</b>	<u>68,712</u>	<u>156,315</u>	<u>225,027</u>
<b>Carrying amount</b>			
<b>At 30 April 2025</b>	<u>247,477</u>	<u>48,235</u>	<u>295,712</u>
At 30 April 2024	<u>253,801</u>	<u>45,067</u>	<u>298,868</u>

6. Stocks

	2025	2024
	€	€
Goods for resale	<u>127,956</u>	<u>123,444</u>

7. Debtors

	2025	2024
	€	€
Trade debtors	10,514	15,096
Other debtors	2,500	2,500
Prepayments	2,776	3,002
	<u>15,790</u>	<u>20,598</u>

Naughtons Service Station Limited

Notes to the abridged financial statements (continued)  
Financial year ended 30 April 2025

8. Creditors: amounts falling due within one year

	2025	2024
	€	€
Amounts owed to credit institutions	10,875	7,079
Trade creditors	104,482	131,258
Other creditors including tax and social insurance	30,082	42,334
Accruals	21,937	23,396
Deferred income	4,000	4,000
	<u>171,376</u>	<u>208,067</u>

9. Creditors: amounts falling due after more than one year

	2025	2024
	€	€
Amounts owed to credit institutions	6,971	8,199
Deferred income	10,333	14,333
	<u>17,304</u>	<u>22,532</u>

10. Approval of financial statements

The board of directors approved these abridged financial statements for issue on 12 September 2025.