

**Company registration number: 555171**

**FIRGROVE SERVICE STATION LTD**  
**UNAUDITED ABRIDGED FINANCIAL STATEMENTS**  
**FOR THE FINANCIAL YEAR ENDED 30TH APRIL 2025**

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**DIRECTORS AND OTHER INFORMATION**

<b>Directors</b>	Colm O'Reilly Nicola O'Reilly
<b>Secretary</b>	Nicola O'Reilly
<b>Company number</b>	555171
<b>Registered office</b>	Firgrove Service Station Bishopstown Cork
<b>Accountants</b>	Marie T Walsh & Co. Certified Public Accountants, 2 Meadow Park Close, Ballyvolane, Cork.
<b>Bankers</b>	Allied Irish Banks plc, Bishopstown, Cork.
<b>Solicitors</b>	Murphy Condon & Co, 69 Shandon Street, North Gate Bridge, Cork

## FIRGROVE SERVICE STATION LTD

### DIRECTORS RESPONSIBILITIES STATEMENT

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 accounting standards issued by the Financial Reporting Council including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (Generally Accepted Accounting Practice in Ireland). 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 and 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.

#### Directors' Declaration on Unaudited Financial Statements

In relation to the financial statements as set out on pages 3 to 10:

- 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 judgements 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 Marie T Walsh & Co., Certified Public Accountants, 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 financial year ended 30th April 2025.

On behalf of the board

  
Colm O'Reilly  
Director

  
Nicola O'Reilly  
Director

16th January 2026

**FIRGROVE SERVICE STATION LTD**

**BALANCE SHEET  
AS AT 30TH APRIL 2025**

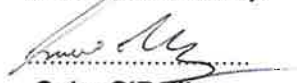
	Note	2025 €	€	2024 €	€
<b>Fixed assets</b>					
Intangible assets	8	-		-	
Tangible assets	9	294,536		304,330	
			294,536		304,330
<b>Current assets</b>					
Stocks	11	216,357		184,823	
Debtors	12	912,471		718,531	
Cash at bank and in hand		162,650		125,231	
		1,291,478		1,028,585	
<b>Creditors: amounts falling due within one year</b>	13	(641,058)		(506,341)	
<b>Net current assets</b>			650,420		522,244
<b>Total assets less current liabilities</b>			944,956		826,574
<b>Creditors: amounts falling due after more than one year</b>	14		(1,467)		(5,867)
<b>Net assets</b>			943,489		820,707
<b>Capital and reserves</b>					
Called up share capital presented as equity			100		100
Profit and loss account			943,389		820,607
<b>Shareholders funds</b>			943,489		820,707

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'.

We, as directors of Firgrove Service Station Ltd 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 359 of the Companies Act 2014 are satisfied;
- the shareholders 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 16th January 2026 and signed on behalf of the board by:

  
Colm O'Reilly  
Director

  
Nicola O'Reilly  
Director

The notes on pages 4 to 10 form part of these abridged financial statements.

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS  
FINANCIAL YEAR ENDED 30TH APRIL 2025**

**1. General information**

The company is a private company limited by shares, registered in Ireland and its company registration number is 555171. The address of the registered office is Firgrove Service Station, Bishopstown, Cork. The principal activity of the company is the sale of motor fuel and the operation of a mini market.

**2. Statement of compliance**

These financial statements have been prepared in compliance with FRS 102 Section 1A, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2014.

**3. Accounting policies and measurement bases**

**Basis of preparation**

The financial statements have been 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" 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 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.

**Operating leases**

Lease payments are recognised as an expense over the lease term on a straight-line basis. The aggregate benefit of lease incentives is recognised as a reduction to expense over the lease term, on a straight-line basis.

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS (CONTINUED)  
FINANCIAL YEAR ENDED 30TH APRIL 2025

**Intangible assets**

Intangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated amortisation and impairment losses. Any intangible assets carried at a revalued amount, are recorded at the fair value at the date of revaluation, as determined by reference to an active market, less any subsequent accumulated amortisation and subsequent accumulated impairment losses.

Intangible assets acquired as part of a business combination are only recognised separately from goodwill when they arise from contractual or other legal rights, are separable, the expected future economic benefits are probable and the cost or value can be measured reliably.

**Amortisation**

Amortisation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful life of that asset as follows:

Goodwill	- 20 %	straight line
Off licence	- 20 %	straight line

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

**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:

Freehold property	- 2%	straight line
Plant and machinery	- 20%	straight line
Fittings fixtures and equipment	- 20%	straight line
Leased assets	- 20%	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.

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS (CONTINUED)  
FINANCIAL YEAR ENDED 30TH APRIL 2025**

**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.

**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.

**Hire purchase and finance leases**

Assets held under finance leases are recognised in the balance sheet as assets and liabilities at the lower of the fair value of the assets and the present value of the minimum lease payments, which is determined at the inception of the lease term. Any initial direct costs of the lease are added to the amount recognised as an asset.

Lease payments are apportioned between the finance charges and reduction of the outstanding lease liability using the effective interest method. Finance charges are allocated to each period so as to produce a constant rate of interest on the remaining balance of the liability.

**Trade and other debtors**

Trade and other debtors including amounts owed from group companies 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.

**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 the amortised cost using the effective interest method.

**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.

**4. Operating profit**

Operating profit is stated after charging/(crediting):

	<b>2025</b>	2024
	€	€
Depreciation of tangible assets	<u>20,958</u>	<u>22,572</u>

**FIRGROVE SERVICE STATION LTD**

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS (CONTINUED)  
FINANCIAL YEAR ENDED 30TH APRIL 2025**

**5. Staff costs**

The average number of persons employed by the company during the financial year, including the directors was 41 (2024: 44).

**6. Directors remuneration**

The directors aggregate remuneration was as follows:

	<b>2025</b>	2024
	€	€
Emoluments in respect of qualifying services	<u>62,500</u>	<u>164,800</u>

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

	<b>2025</b>	2024
	€	€
At the start of the financial year	820,607	756,136
Profit for the financial year	<u>122,782</u>	<u>64,471</u>
<b>At the end of the financial year</b>	<u><u>943,389</u></u>	<u><u>820,607</u></u>

**8. Intangible assets**

	Goodwill	Off licence	Total
	€	€	€
<b>Cost</b>			
<b>At 1 May 2024 and 30 April 2025</b>	<u>20,000</u>	<u>35,610</u>	<u>55,610</u>
<b>Amortisation</b>			
<b>At 1 May 2024 and 30 April 2025</b>	<u>20,000</u>	<u>35,610</u>	<u>55,610</u>
<b>Carrying amount</b>			
<b>At 30 April 2025</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>At 30 April 2024</b>	<u>-</u>	<u>-</u>	<u>-</u>

**FIRGROVE SERVICE STATION LTD**

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS (CONTINUED)  
FINANCIAL YEAR ENDED 30TH APRIL 2025**

**9. Tangible assets**

	Freehold property	Plant and machinery	Fixtures, fittings and equipment	Leased assets	Total
	€	€	€	€	€
<b>Cost</b>					
At 1 May 2024	316,250	90,976	130,808	18,860	556,894
Additions	-	10,331	833	-	11,164
<b>At 30th April 2025</b>	<u>316,250</u>	<u>101,307</u>	<u>131,641</u>	<u>18,860</u>	<u>568,058</u>
<b>Depreciation</b>					
At 1st May 2024	50,460	77,364	120,968	3,772	252,564
Charge for the financial year	6,325	6,365	4,496	3,772	20,958
<b>At 30th April 2025</b>	<u>56,785</u>	<u>83,729</u>	<u>125,464</u>	<u>7,544</u>	<u>273,522</u>
<b>Carrying amount</b>					
<b>At 30th April 2025</b>	<u>259,465</u>	<u>17,578</u>	<u>6,177</u>	<u>11,316</u>	<u>294,536</u>
At 30th April 2024	<u>265,790</u>	<u>13,612</u>	<u>9,840</u>	<u>15,088</u>	<u>304,330</u>

**10. Investments**

The company holds 1 'A' Ordinary Share in O'Reillys Fish & Chips Ltd which entitles Firgrove Service Station Ltd to appoint and remove the directors of O'Reillys Fish & Chips Ltd.

**11. Stocks**

	2025	2024
	€	€
Closing stock	<u>216,357</u>	<u>184,823</u>

**12. Debtors**

	2025	2024
	€	€
Trade debtors	3,646	3,353
Amounts owed by group undertakings	845,906	607,257
Directors loan (note 18)	-	57,970
Other debtors	8,297	-
Prepayments	53,014	46,414
Deferred tax asset	1,608	3,537
	<u>912,471</u>	<u>718,531</u>

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS (CONTINUED)  
FINANCIAL YEAR ENDED 30TH APRIL 2025

13. Creditors: amounts falling due within one year

	2025	2024
	€	€
Trade creditors	402,094	379,876
Obligations under finance leases	4,400	4,400
Directors loans (Note 18)	7,015	-
Other creditors including tax and social insurance	174,899	73,919
Accruals	52,650	48,146
	<u>641,058</u>	<u>506,341</u>

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

	2025	2024
	€	€
Obligations under finance leases	<u>1,467</u>	<u>5,867</u>

15. Capital commitments

There were no capital commitments at the year ended 30th April 2025.

16. Operating leases

At the year end the company had commitments under non-cancellable operating leases of €0 (2024: €85,500)

17. Events after the end of the reporting period

There have been no significant events affecting the company since the year end.

18. Directors transactions

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

**Colm O'Reilly**

	2025	2024
	€	€
At the start of the financial year	(57,970)	(57,454)
Advances made during the financial year	64,985	-
Amounts repaid during the financial year	-	(516)
At the end of the financial year	<u>7,015</u>	<u>(57,970)</u>

## FIRGROVE SERVICE STATION LTD

### NOTES TO THE ABRIDGED FINANCIAL STATEMENTS (CONTINUED) FINANCIAL YEAR ENDED 30TH APRIL 2025

#### 19. 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
	€	€	€	€
Purchases from O'Reillys Fish & Chips Ltd	(80,993)	(90,027)	-	-
Franchise fees paid to O'Reillys Fish & Chips Ltd	<u>(16,959)</u>	<u>(20,022)</u>	<u>845,906</u>	<u>607,257</u>

Firgrove Service Station Ltd holds 1 'A' Ordinary Share in O'Reillys Fish & Chips Ltd.

#### 20. Approval of financial statements

The board of directors approved these abridged financial statements for issue on 16th January 2026.