

**Company Name:** **ARDIFF LIMITED**

**Company Number:** 42732

**Financial Year:** **Year Ended 31 December 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 before and presented to the members at the Annual General Meeting of the company held on 18 March 2026.

Ronan Ardiff

Audrey Bryan

**Ronan Ardiff**  
**Secretary**

**Audrey Bryan**  
**Director**

**Date: 18 March 2026**

**Date:18 March 2026**

ABRIDGED UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

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**DIRECTORS AND OTHER INFORMATION**

Directors:

Ronan Ardiff  
Audrey Bryan

Secretary:

Ronan Ardiff

Registered Office:

Celbridge Road  
Leixlip  
Co. Kildare.

Solicitors:

Alphonsus Grogan & Co.  
Main Street  
Leixlip, Co. Kildare.  
and  
Con O'Leary & Co.,  
6, The Mall  
Leixlip, Co. Kildare.

Accountant:

Patrick J. Ryan, FCCA  
117 Esker Lawns  
Lucan  
Co. Dublin.

Bankers:

Bank of Ireland Plc,  
Main Street  
Lucan  
Co. Dublin.

Company Number:

42732

**STATEMENT OF DIRECTORS' RESPONSIBILITIES**

Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the company and of the profit or loss for that period. In preparing those financial statements, the directors are required to :

- o select suitable accounting policies and then apply them consistently;
- o make judgments and estimates that are reasonable and prudent;
- o 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 keeping proper books of account which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements have been properly prepared in accordance 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

**REPORT OF THE DIRECTORS**

The directors submit their report together with the unaudited financial statements for the year ended 31 December 2025. In preparing the financial statements, the directors have exercised the options available to a small private company under the Companies Act 2014.

**PRINCIPAL ACTIVITIES AND REVIEW OF THE BUSINESS**

The Company is in the business of selling petrol, oils and allied motor products to the general public it also operates a shop on site. Turnover was static but cost savings produced an increased operating profit in the year.

**PROFITS, DIVIDENDS AND RESERVES**

The profit for the year and appropriation thereof are set out in the Profit and Loss account on page 7. The directors recommendation to deal with this amount is to carry it to reserves.

**REPORT OF THE DIRECTORS** (continued)

**RESEARCH AND DEVELOPMENT**

The company did not engage in any research and development activities during the year.

**EVENTS SINCE THE YEAR END**

There have not been any significant events since the year end which would materially affect the Company.

**DIRECTORS**

The names of the persons who were directors at any time during the year ended 31 December 2025 are set out below. Except where indicated they served as directors for the entire year.

Ronan Ardiff  
Audrey Bryan

**Interest of Directors and Secretary in Shares of the Company**

Interest at Start & End of year

Audrey Bryan	4997 Ordinary Shares of €1.50 each
Ronan Ardiff (Director/Secretary)	5005 Ordinary Shares of €1.50 each

**BOOKS OF ACCOUNT**

The measures that the directors have taken to ensure compliance with Section 281 to 285 of the Companies Act 2014, are the employment of appropriately qualified accounting personnel and the maintenance of computerized accounting systems. The books of account are maintained at the company's registered office.

**GOING CONCERN**

In relation to Going Concern see Note 13 in the accounts.

On behalf of the Board,

Ronan Ardiff	R. ARDIFF
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Audrey Bryan	A. BRYAN
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18 March 2026      Dated

**ACCOUNTANTS REPORT TO THE DIRECTORS ON THE UNAUDITED FINANCIAL STATEMENT OF ARDIFF LIMITED**

We have compiled the financial statements set out on pages 8 to 11 of Ardiff Limited for the year ended 31 December 2025

This report is made to the Company's Board of Directors, as a body, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the Company's Board of Directors, that we have done so, and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and the Company's Board of Directors, as a body, for our work, or for this report.

**Respective Responsibilities of Directors and Reporting Accountants**

As directors of the company you are responsible for ensuring that the company maintains proper books of account which comply with Sections 281 and 285 of the Companies Act 2014 and for preparing financial statements which give a true and fair view and have been properly prepared in accordance with the Companies Act 2014. You are responsible for deciding, on an annual basis, whether the company is entitled to avail of the exemption from statutory audit in accordance with Section 358, Companies Act 2014.

It is our responsibility to compile the financial statements of Ardiff Limited from the accounting records, information and explanations supplied to us by the company.

**Scope of work**

We have carried out this engagement in accordance with the technical guidance issued by the ACCA and have complied with the ethical guidance laid down by the Association relating to members undertaking the compilation of financial statements. We have compiled these financial statements from the accounting records, information and explanations supplied to us by the company.

We have not audited or otherwise attempted to verify the accuracy or completeness of such records, information and explanations and, accordingly, express no opinion on the financial statements.

Patrick J Ryan

PATRICK J RYAN, F.C.C.A.  
Chartered Certified Accountant,  
117 ESKER LAWNS,  
LUCAN,  
COUNTY DUBLIN

Dated 18 March 2025

**1 ACCOUNTING POLICIES**

The significant accounting policies adopted by the company are as follows:

**(a) Accounting Convention:**

The financial statements are prepared under the historical cost Convention and in accordance with FRS102 S1A

**(b) Turnover**

Turnover represents the value of goods supplied to customers during the year, excluding value added tax.

**(c) Stocks**

Stocks are stated at the lower of cost or net realisable value. Full provision has been made for slow moving or obsolete stocks

**(d) Fixed Assets**

Fixed assets are stated at cost or valuation less accumulated depreciation.

Depreciation is provided on a combination of reducing and straight line basis so as to write off the cost or value of fixed assets over their estimated useful lives at the following annual rates:

Plant & Equipment	12.5% & 20%
Buildings	4%
Motor Vehicles	12.5%
Residential Property	0.0%

## STATEMENT OF FINANCIAL POSITION AS AT 31 DECEMBER 2025

	NOTES	2025 €	2024 €
<b>FIXED ASSETS</b>			
Tangible Assets	(6)	442,842	416,401
		-----	-----
<b>INVESTMENT</b>			
	(7)	--	--
		-----	-----
<b>CURRENT ASSETS</b>			
Stocks	(8)	79,255	98,860
Debtors	(9)	26,562	27,800
Cash at bank and in hands		74,524	90,341
		-----	-----
		180,341	217,002
<b>CREDITORS:</b> (Amounts falling due within one year)			
	(11)	(142,775)	(149,500)
		-----	-----
<b>NETT CURRENT ASSETS/(LIABILITIES)</b>			
		37,566	67,501
<b>CREDITORS:</b> (Amounts falling due after more than one year)			
	(12)	(222,286)	(240,215)
<b>TOTAL ASSETS LESS CURRENT LIABILITES</b>			
		<b>258,122</b>	<b>243,687</b>
		=====	=====

REPRESENTED BY:

**CAPITAL AND RESERVES**

Called up share capital	(14)	15,003	15,003
Profit and loss account		243,119	228,684
		-----	-----
		<b>258,122</b>	<b>243,687</b>
		=====	=====

(a) The company is availing 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 are complied with.

© No notice under subsection (1) of Section 334 has in accordance with subsection (2) of that section been served on the company, and

**Balance Sheet as at 31 December 2025 (continued)**

(d) We acknowledge the company's obligation 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 and loss for such 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.

(e) the company has relied on the specified exemption contained in Section 352 Companies Act 2014, it 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 Companies Act 2014.

On behalf of the Board,

Ronan Ardiff  
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R. Ardiff

Audrey Bryan  
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A. BRYAN

18 March 2026                      Dated  
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**2 EMPLOYEES AND REMUNERATION**

The average weekly number of employees during the year was 15 made up as follows:

	2025	2024
Sales and Administration & Management	2	2
Others	13	13

The staff costs are comprised of:-

	2025 €	2024 €
Wages and salaries	306,682	305,195
Social welfare costs	15,590	20,480
	<u>322,272</u>	<u>325,675</u>

**3 PROFIT/(LOSS) ON ORDINARY ACTIVITIES BEFORE TAXATION**

	2025 €	2024 €
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The profit/(loss) on ordinary activities before taxation is stated after charging/(crediting):-

Directors Remuneration	141,287	141,635
TWSS received	0	0
Auditors Remuneration	0	0
Depreciation	<u>27,926</u>	<u>26,227</u>
	<u>169,213</u>	<u>167,862</u>

**4 INTEREST PAYABLE AND SIMILAR CHARGES**

	2025 €	2024 €
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Interest on bank loans and overdrafts and other loans repayable within 5 years:

	<u>1,772</u>	<u>2,627</u>
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**5 TAX ON PROFIT(LOSS) ON ORDINARY ACTIVITIES**

	2025 €	2024 €
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The charge based on the profit on ordinary activities results in an average tax rate of 12.5% on interest received and is:

	<u>3,980</u>	<u>6,850</u>
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**6. TANGIBLE FIXED ASSETS**

	Buildings	Plant & Machinery	Vehicle	Total
<b>Cost</b>	€	€		€
At 01 January 2025	309,565	436,372	38,964	784,901
Additions	0	54,367	0	54,367
Disposals	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
At 31 December 2025	<u>309,565</u>	<u>490,739</u>	<u>38,964</u>	<u>839,268</u>
<b>Depreciation</b>				
At 01 January 2025	37,244	344,569	9,742	368,500
Charged in 2025	0	23,055	4,871	27,926
Disposals	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
At 31 December 2025	<u>37,244</u>	<u>344,569</u>	<u>14,613</u>	<u>396,426</u>
Net Book Value at 31 Dec 2025	<u>272,321</u>	<u>146,170</u>	<u>24,351</u>	<u>442,842</u>
Net Book Value at 31 Dec 2024	272,321	<u>114,858</u>	<u>29,222</u>	<u>416,401</u>

**7. INVESTMENTS**

	2025	2024
	€	€
Shares	0	0

**8. STOCKS**

Trading Stocks	79,255	98,860
Expense Stocks	<u>0</u>	<u>0</u>
	<u>79,255</u>	<u>98,860</u>

The replacement cost of the stock did not differ significantly from the Figures shown above.

**9. DEBTORS**

Amounts falling due within one year

Trade Debtors	2,114	4,934
Prepayments	14,847	14,711
Sundry Debtors	3,567	0
Maxol Ltd Prepaid Account	0	0
Corporation Tax	6,034	8,155
Deferred Taxation	<u>0</u>	<u>0</u>
	<u>26,562</u>	<u>27,800</u>

**10. DIRECTORS LOAN ACCOUNTS**

At 01 January	0	0
Received during year	0	0
Repaid during year	<u>0</u>	<u>0</u>
At December 31	<u>0</u>	<u>0</u>

	Note	2025 €	2024 €
<b>11. CREDITORS</b>			
Amounts falling due within one year			
Bank Overdraft	13	0	0
Trade Creditors & Accruals		84,712	92,346
Corporation Tax		0	0
Other Taxes		28,164	19,681
Maxol Grant		0	0
Directors Loan Account		0	0
Bank & HP Loans		<u>29,899</u>	<u>37,474</u>
		<u>142,775</u>	<u>149,500</u>

**12. CREDITORS**

Amounts falling due after one year

Bank & HP Loans	<u>222,286</u>	<u>240,215</u>
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**13. BANK LOANS & OVERDRAFTS**

Bank of Ireland Loans and Overdrafts are secured by personal guarantee from the Directors and by a First Legal Charge on Directors property.

**14. SHARE CAPITAL**

Authorised		
20,000 Ordinary Shares of €1.50 each	30,000	30,000
Allotted and fully paid		
10,002 Ordinary Shares of €1.50 each	15,003	15,003

**15. PENSION COMMITMENTS**

There is no pension scheme in place

**16. RELATED PARTY TRANSACTIONS**

There are no related party transactions.

**17. CONTROLLING PARTIES**

The company was controlled by the Directors throughout the year.

**18. GOING CONCERN**

The company operates a retail motor fuel business which is allied to a shop selling a range of groceries etc. Based on current trading and financial supports the Directors are satisfied that the company will continue to trade on a profitable basis in the coming year.

Relying on this opinion the accounts have been prepared on a going concern basis.

