

**Registration number 431626**

**Dan's Convenience Store Limited**  
**Abridged financial statements**  
**for the financial period ended 4 June 2025**

# Dan's Convenience Store Limited

## Contents

	<b>Page</b>
Directors and other information	<b>1</b>
Extract from Director's report in accordance with section 329 of the Companies Act 2014	<b>2</b>
Directors' responsibilities statement	<b>3</b>
Accountants' report	<b>4</b>
Abridged balance sheet	<b>5 - 6</b>
Notes to the abridged financial statements including Statement of Accounting Policies	<b>7 - 16</b>

## **Dan's Convenience Store Limited**

### **Directors and other information**

Directors	Dan O'Neill Dan Coleman O'Neill Hugh O'Neill
Secretary	Dan O'Neill
Company number	431626
Registered office	Unit 1 Eden Gate Delgany Wicklow
Accountants	Ronan Duffy & Co. Office 1 Eastwae Retail Centre Kinnegad Co. Westmeath
Business address	Unit 1 Eden Gate Delgany Wicklow
Bankers	Allied Irish Banks Plc George's Street Dun Laoghaire Co. Dublin  Bank of Ireland Dun Laoghaire Co. Dublin

**Dan's Convenience Store Limited**

**Extract from Directors' report in accordance with section 329 of the Companies Act 2014  
for the financial period ended 4 June 2025  
as signed by Dan Coleman O'Neill and Hugh O'Neill on 27 March 2026**

The directors and secretary who served during the financial period and their interests in the company are as stated below:

	<b>Ordinary shares of €1 each</b>		<b>A Ordinary shares</b>	
	<b>04/06/25</b>	<b>06/06/24</b>	<b>04/06/25</b>	<b>06/06/24</b>
Dan O'Neill	2	2	-	-
Dan Coleman O'Neill	3	3	-	-
Hugh O'Neill	3	3	-	-

## **Dan's Convenience Store Limited**

### **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 giving a true and fair view of the state of affairs of the company and of the profit or loss of the company for each financial year. Under the law the directors have elected to prepare the financial statements in accordance with Irish Generally Accepted Accounting Practice (accounting standards issued by the Financial Reporting Council, adopting Section 1A of that Standard, and Irish law). 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 those financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently
- make judgements and 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 the company keeps 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.

**Dan's Convenience Store Limited**

**Accountants' report on the unaudited financial statements to the directors of  
Dan's Convenience Store Limited**

In accordance with the engagement letter, and in order to assist you to fulfil your duties under the Companies Act 2014, we have compiled the financial statements of the company for the financial period ended 4 June 2025 which comprise the Profit and Loss Account, the Balance Sheet and the related notes from the accounting records and information and explanations you have given to us.

As a member firm of the Institute of Chartered Accountants Ireland, we are subject to its ethical and other professional requirements which are detailed at:

<https://www.charteredaccountants.ie/Professional-Standards/Home>

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.

We have carried out this engagement in accordance with guidance issued by the Institute of Chartered Accountants in Ireland and have complied with the relevant ethical guidance laid down by the Institute of Chartered Accountants in Ireland.

You have acknowledged on the balance sheet for the financial period ended 4 June 2025 your duty to ensure that the company has kept proper accounting records and to prepare financial statements that give a true and fair view under the Companies Act 2014. You consider that the company is exempt from the statutory requirement for an audit for the financial year.

We have not been instructed to carry out an audit of the financial statements. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial statements.

**Ronan Duffy & Co.  
Chartered Accountants  
Office 1 Eastwae Retail Centre  
Kinnegad  
Co. Westmeath**

**Date: 27 March 2026**

**Dan's Convenience Store Limited**

**Abridged balance sheet  
as at 4 June 2025**

		<b>4 June 2025</b>		<b>5 June 2024</b>	
	<b>Notes</b>	€	€	€	€
<b>Fixed assets</b>					
Intangible assets	<b>9</b>		40,000		40,000
Tangible assets	<b>10</b>		370,862		448,190
			410,862		488,190
<b>Current assets</b>					
Stocks	<b>11</b>	103,532		103,445	
Debtors	<b>12</b>	87,515		33,903	
Cash at bank and in hand		319,021		244,549	
		510,068		381,897	
<b>Creditors: amounts falling due within one year</b>	<b>13</b>	(661,278)		(615,971)	
<b>Net current liabilities</b>			(151,210)		(234,074)
<b>Total assets less current liabilities</b>			259,652		254,116
<b>Creditors: amounts falling due after more than one year</b>	<b>14</b>		(346,834)		(438,151)
<b>Deferred income</b>	<b>16</b>		(24,000)		(24,000)
<b>Excess of liabilities over assets</b>			(111,182)		(208,035)
<b>Capital and reserves</b>					
Called up share capital presented as equity	<b>18</b>		9		9
Profit and loss account	<b>19</b>		(111,191)		(208,044)
<b>Equity shareholders' funds</b>			(111,182)		(208,035)

The unaudited financial statements have been prepared in accordance with the Companies Act 2014, and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the disclosure exemptions allowed by Section 1A of FRS 102 for small companies.

We, as directors of Dan's Convenience Store 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 s.358 are satisfied,
- the shareholders of the company have not served a notice on the company under s.334(1) in accordance with s.334(2).

**The notes on pages 7 to 16 form an integral part of these financial statements.**

## **Dan's Convenience Store Limited**

- 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 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.

- the company has relied on the specified exemption contained in s.352 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 s.353 Companies Act 2014.

The financial statements were approved by the Board on 27 March 2026 and signed on its behalf by

**Dan Coleman O'Neill**  
**Director**

**Hugh O'Neill**  
**Director**

## **Dan's Convenience Store Limited**

### **Notes to the abridged financial statements for the financial period ended 4 June 2025**

#### **1 General information**

The unaudited financial statements have been prepared in accordance with the Companies Act 2014 and Accounting Standards issued by the Financial Reporting Council known as FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (FRS 102), adopting Section 1A of that Standard.

Dan's Convenience Store Limited is a private company limited by shares (registered under Part 2 of Companies Act 2014), incorporated in the Republic of Ireland. The Registered Office is Unit 1 Eden Gate, Delgany, Wicklow, with the principal place of business of the company being Unit 1 Eden Gate, Delgany, Wicklow.

The principal activity of the company is the operation of Centra Eden Gate.

#### **Statement of Compliance**

The financial statements have been prepared in accordance compliance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (FRS 102), using Section 1A of that Standard and the Companies Act, 2014.

#### **Currency**

The financial statements have been presented in Euro (€) which is also the functional currency of the company.

#### **2. Statement of accounting policies**

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company's financial statements.

##### **2.1. Basis of preparation**

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention modified to include certain items at fair value. 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 using Section 1A of that Standard.

##### **2.2. Turnover Policy**

Turnover represents the fair value of sales income of the company received and receivable during the year, excluding value added tax.

## Dan's Convenience Store Limited

### Notes to the abridged financial statements for the financial period ended 4 June 2025

#### 2.3. Tangible fixed assets and depreciation

##### Tangible fixed assets

Tangible fixed assets are recorded at historic cost. Cost includes prime cost, overheads and interest incurred in financing the construction of tangible fixed assets. Capitalisation of interest ceases when the asset is brought into use.

##### Depreciation

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost less residual value, of each asset systematically over its expected useful life, as follows:

Land and buildings	-	2% Straight Line
Fixtures, fittings and equipment	-	12.5% Straight Line

#### 2.4. Off licence

Off licence is stated at cost, based on the residual value being equal to the original cost of acquisition.

In accordance with Section 18 of FRS 102, intangible fixed assets have a finite useful life. However, a residual value is possible if there is an active market for the asset, a residual value can be determined by reference to that market, and it is probable that such a market will exist at the end of the asset's useful life.

In the opinion of the directors, the residual value of the licence is equal to the original cost, and therefore no amortisation is required in the financial statements.

#### 2.5. Trade Debtors Provision Policy

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. 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.

#### 2.6. Stock

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell.

#### 2.7. Pensions

The Company operates a defined contribution plan. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate fund. Under defined contribution plans, the company has no legal or constructive obligations to pay further contributions if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

The pension costs charged in the financial statements represent the contribution payable by the company during the financial period.

## **Dan's Convenience Store Limited**

### **Notes to the abridged financial statements for the financial period ended 4 June 2025**

#### **2.8. Taxation**

The charge for taxation is based on the profit for the year and is calculated with reference to the tax rates applying at the balance sheet date.

Current tax is provided at amounts expected to be paid or recovered using the tax rates and laws that have been enacted or substantially enacted by the balance sheet date.

Deferred tax is recognised on all timing differences where the transaction or events that give rise to an obligation to pay more tax in the future, or a right to pay less tax in the future, have occurred by the balance sheet date. Deferred tax assets are recognised when it is more likely than not that they will be recovered. Deferred tax is measured at the average tax rates that are expected to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

#### **2.9. Grants**

Grants are recognised under the accrual model, in accordance with section 24 of FRS 102. Under the accruals concept, a portion of grants are credited to deferred income where the grant is paid before the related expenditure is incurred.

Grants are credited to deferred revenue. Grants towards capital expenditure are released to the profit and loss account over the expected useful life of the assets. Grants towards revenue expenditure are released to the profit and loss account as the related expenditure is incurred.

In order to improve presentation in accordance with FRS 102 and the Companies Act 2014, deferred income is shown separately from trade accruals in the balance sheet.

#### **2.10. Goods supplied subject to reservation of title**

Some trade creditors had reserved title to goods supplied to the company. Since the extent to which such creditors are effectively secured depends on a number of factors and conditions, some of which are not readily determinable, it is not possible to indicate how much of the above amount is secured under reservation of title. The accounts are prepared on the basis of commercial substance rather than strict legal form.

#### **3. Turnover**

The total turnover of the company for the financial period has been derived from its principal activity wholly undertaken in Ireland.

**Dan's Convenience Store Limited**

**Notes to the abridged financial statements  
for the financial period ended 4 June 2025**

<b>4. Operating profit</b>	<b>2025</b>	<b>2024</b>
	€	€
Operating profit is stated after charging:		
Depreciation and other amounts written off tangible assets	99,496	97,348
	<u>          </u>	<u>          </u>
and after crediting:		
Grants	10,054	1,015
	<u>          </u>	<u>          </u>
<b>5. Interest payable and similar charges</b>	<b>2025</b>	<b>2024</b>
	€	€
Included in this category is the following:		
On bank loans and overdrafts	10,375	12,247
	<u>          </u>	<u>          </u>
<b>6. Employees</b>		
<b>Number of employees</b>		
The average monthly numbers of employees	<b>2025</b>	<b>2024</b>
(including the directors) during the financial period were:		
	15	16
	<u>          </u>	<u>          </u>
	15	16
	<u>          </u>	<u>          </u>
<b>Employment costs</b>	<b>2025</b>	<b>2024</b>
	€	€
Wages and salaries	341,026	372,589
Social welfare costs	23,511	10,999
Other pension costs	10,000	-
	<u>          </u>	<u>          </u>
	374,537	383,588
	<u>          </u>	<u>          </u>

**Dan's Convenience Store Limited**

**Notes to the abridged financial statements  
for the financial period ended 4 June 2025**

**7. Directors' remuneration**

	<b>2025</b>	<b>2024</b>
	€	€
<i>Amounts in relation to persons who were directors at any time during the financial period :</i>		
Aggregate emoluments paid to or receivable by directors and connected persons in respect of qualifying services	116,750	185,992
	116,750	185,992

Other than as shown above any further required disclosures in section 305 - 306, Companies Act 2014, are nil.

**8. Pension costs**

The company operates a defined contribution pension scheme in respect of certain employees. The scheme and its assets are held by independent managers. The pension charge represents contributions due from the company and amounted to €10,000 (2024 - €-).

**9. Intangible fixed assets**

	<b>Off licence</b>	<b>Total</b>
	€	€
<b>Cost</b>		
At 6 June 2024	40,000	40,000
At 4 June 2025	40,000	40,000
<b>Net book values</b>		
At 4 June 2025	40,000	40,000
At 5 June 2024	40,000	40,000

**Dan's Convenience Store Limited**

**Notes to the abridged financial statements  
for the financial period ended 4 June 2025**

<b>10. Tangible fixed assets</b>	<b>Land and buildings freehold</b>	<b>Fixtures, fittings and equipment</b>	<b>Total</b>
	€	€	€
<b>Cost</b>			
At 6 June 2024	1,154,500	712,909	1,867,409
Additions	-	22,168	22,168
At 4 June 2025	<u>1,154,500</u>	<u>735,077</u>	<u>1,889,577</u>
<b>Depreciation</b>			
At 6 June 2024	825,680	593,539	1,419,219
Charge for the financial period	23,091	76,405	99,496
At 4 June 2025	<u>848,771</u>	<u>669,944</u>	<u>1,518,715</u>
<b>Net book values</b>			
At 4 June 2025	<u>305,729</u>	<u>65,133</u>	<u>370,862</u>
At 5 June 2024	<u>328,820</u>	<u>119,370</u>	<u>448,190</u>

<b>11. Stocks</b>	<b>2025</b>	<b>2024</b>
	€	€
Goods for resale	<u>103,532</u>	<u>103,445</u>

The replacement cost of stock does not differ materially from the amounts shown above.

<b>12. Debtors</b>	<b>2025</b>	<b>2024</b>
	€	€
Trade & other debtors	28,926	28,384
Amounts owed by group undertakings (Note 21)	48,998	-
Deferred tax (Note 17)	9,591	5,519
	<u>87,515</u>	<u>33,903</u>

**Dan's Convenience Store Limited**

**Notes to the abridged financial statements  
for the financial period ended 4 June 2025**

<b>13. Creditors: amounts falling due within one year</b>	<b>2025</b> €	<b>2024</b> €
<i>Loans &amp; other borrowings</i>		
Bank loan	81,633	81,633
Other loans	19,286	19,286
<i>Other creditors</i>		
Trade & other creditors	297,274	274,622
Amounts owed to group undertaking	217,981	199,481
Directors' accounts	-	1,002
<i>Taxation creditors</i>		
Corporation tax	21,207	14,970
PAYE/PRSI	8,715	10,930
VAT	15,182	14,047
	661,278	615,971

The PRSI element of the PAYE/PRSI accrual above was €4,243. (5 June 2024 : €3,623)

<b>14. Creditors: amounts falling due after more than one year</b>	<b>2025</b> €	<b>2024</b> €
Bank loans	346,834	438,151

**15. Security Note**

At 4 June 2025 Bank of Ireland held the following securities:

1. Freehold first legal charge over 1 and 2 Eden Gate Retail Centre, Co. Wicklow, together with a floating charge over all the assets and undertakings of the Company.
2. Personal guarantees pledged by Dan O'Neill in the amount of €100,000 in respect of principal together with interest and costs accrued thereon.
3. Letter of Guarantee from O'Neill Retail Partnership Limited in the amount of €450,000 in respect of principal together with interest and costs accrued thereon.

**Dan's Convenience Store Limited**

**Notes to the abridged financial statements  
for the financial period ended 4 June 2025**

<b>16. Deferred income</b>	<b>2025</b>	<b>2024</b>
	€	€
<b>Government grants</b>		
At 6 June 2024	24,000	24,000
At 4 June 2025	<u>24,000</u>	<u>24,000</u>
<b>17. Provision for deferred taxation</b>	<b>2025</b>	<b>2024</b>
	€	€
Accelerated capital allowances	<u>(9,591)</u>	<u>(5,519)</u>
Provision at 6 June 2024	(5,519)	
Deferred tax charge in profit and loss account	<u>(4,072)</u>	
Provision at 4 June 2025	<u>(9,591)</u>	
<b>18. Called up share capital presented as equity</b>	<b>2025</b>	<b>2024</b>
	€	€
<b>Authorised equity</b>		
99,000 Ordinary shares of €1 each	99,000	99,000
1,000 A Ordinary shares of €1 each	1,000	1,000
	<u>100,000</u>	<u>100,000</u>
<b>Allotted, called up and fully paid equity</b>		
8 Ordinary shares of €1 each	8	8
1 A Ordinary shares of €1 each	1	1
	<u>9</u>	<u>9</u>
<b>19. Equity Reserves</b>	<b>Profit and loss account</b>	<b>Total</b>
	€	€
<b>At 6 June 2024</b>	(208,044)	(208,044)
Retained profit for the financial period	<u>96,853</u>	<u>96,853</u>
<b>At 4 June 2025</b>	<u>(111,191)</u>	<u>(111,191)</u>

## Dan's Convenience Store Limited

### Notes to the abridged financial statements for the financial period ended 4 June 2025

#### 20. Transactions with directors

Name of director	Dan O'Neill	
	2025 €	2024 €
Amount owed to director as at 5 June 2024	1,002	1,626
Repaid by director in year	-	-
Advanced to director in the year	(50,000)	(624)
Amount owed to / (owed by) director as at 4 June 2025	<u>(48,998)</u>	<u>1,002</u>

The interest rate applied to this loan was 0% and is repayable on demand.

#### 21. Related party transactions

##### Ultimate controlling party

Dan O'Neill, Dan Coleman O'Neill, and Hugh O'Neill are considered by the Board to be the company's ultimate controlling party as they hold 75% (5 June 2024 : 75%) of the ordinary share capital of the company.

##### Related Party Transactions

The Company is related to O'Neill Retail Partnership Limited by virtue of common directors and shareholders. During the financial period O'Neill Retail Partnership Limited paid expenses of €18,500 on behalf of the company. The amount owed to O'Neill Retail Partnership Limited at 4 June 2025 was €217,981 (4 June 2024 : €199,481).

The Company is related to GY View Ltd by virtue of common directors and shareholders. During the financial period the company paid expenses of €48,998 on behalf of GY View Ltd. The amount owed by GY View Ltd at 4 June 2025 was €48,998 (4 June 2024 : €-).

#### 22. Post balance sheet events

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

**Dan's Convenience Store Limited**

**Notes to the abridged financial statements  
for the financial period ended 4 June 2025**

**23. Accounting Periods**

The current period is from 6 June 2024 to 4 June 2025. The comparative period is from 1 June 2023 to 5 June 2024.

The financial statements are prepared to the year-end stock take date with the aim of more accurate financial reporting, however this results in a period of not exactly twelve months in length.

This should be borne in mind when comparing the results for this period against the prior period results.

**24. Approval of financial statements**

The financial statements were approved by the Board on 27 March 2026.