

# **Custom Auto Repair Ltd**

## **Unaudited Financial Statements**

For the financial period ended 17 December 2025

Company Registration Number: 765963

Registered Office: Unit 7, The Old Sawmills, Ballymount Rd Lower, Dublin 12

Place of Registration: Republic of Ireland

Legal Form: Private Company Limited by Shares

Directors: Aleksandar Dimitrov  
Rosen Dimitrov

Company Secretary: Aleksandar Dimitrov

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## Profit and Loss Account

Turnover	161,940
Administrative expenses	(156,617)
Profit for the financial period	5,323

## Balance Sheet as at 17 December 2025

	Current Year €	Previous Year €
Fixed Assets		
Tangible assets	20,958	-
Current Assets		
Debtors	731	-
Cash at bank and in hand	(4,699)	-
Total Current Assets	(3,968)	-
Creditors: amounts falling due within one year	(11,667)	-
Net current liabilities	(15,635)	-
Total Assets less current liabilities	5,323	-
Net Assets	5,323	-
Capital and reserves		
Called up share capital	100	-
Profit and loss account	5,223	-
Total members' funds	5,323	-

## **Directors' Responsibilities Statement**

The directors are responsible for preparing 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 that law the directors have elected to prepare the financial statements in accordance with the micro-companies regime.

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 from audit provided for by Section 358 of the Companies Act 2014.

The shareholders have not served a notice on the company under Section 334(1) in accordance with Section 334(2) of the Companies Act 2014.

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.

The directors acknowledge their responsibilities under the Companies Act 2014 to keep adequate accounting records and to prepare financial statements which give a true and fair view of the assets, liabilities, financial position and profit or loss of the company.

Approved by the board on: 11 February 2026

Aleksandar Dimitrov  
Director

Rosen Dimitrov  
Director

# Notes to the Financial Statements

## 1. General Information

The company was incorporated on 17 June 2024. These are the first financial statements and cover the period from incorporation to 17 December 2025. No comparative figures are presented.

## 2. Accounting Framework

The financial statements have been prepared in accordance with Schedule 3B of the Companies Act 2014 and FRS 105 The Financial Reporting Standard applicable to the Micro-entities Regime.

## 3. Accounting Policies

The financial statements have been prepared under the historical cost convention and in Euro, which is the functional currency of the company. Tangible fixed assets are stated at cost less depreciation. Depreciation is provided on a straight-line basis over the estimated useful lives of the assets. Turnover represents revenue from motor vehicle repair services. Current taxation, where applicable, is recognised based on taxable profits for the period. In accordance with FRS 105, deferred taxation is not recognised.