

**Company registration number: 656184**

**DMB Auto Repairs Ltd**

**Unaudited abridged financial statements**

**for the financial year ended 30 June 2025**

**DMB Auto Repairs Ltd**

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**DMB Auto Repairs Ltd**

**Extract from the director's Report in accordance with Section 329 of the Companies Act 2014.**

**Directors and secretary and their interests**

The Director and secretary at the financial year end and their interests in shares in the company were as follows:

	<b>At 30/06/25 Number</b>	<b>At 01/07/24 Number</b>
<b>Directors:</b>		
David Byrne	100	100
<b>Company secretary:</b>		
Aisling Byrne	-	-

## **DMB Auto Repairs Ltd**

### **Director's 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 Director's Responsibilities Statement accompanying those Financial Statements.

The Director is responsible for preparing the director's report and the Financial Statements in accordance with applicable Irish law and regulations.

Irish company law requires the Director to prepare Financial Statements for each financial year. Under the law, the Director has elected to prepare the Financial Statements in accordance with Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council, and promulgated by the Institute of Chartered Accountants in Ireland. Under company law, the Director must not approve the Financial Statements unless he is 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 Director is 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 Director is 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 him to ensure that the Financial Statements and director's report comply with the Companies Act 2014. He is 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.

**DMB Auto Repairs Ltd**

**Balance Sheet  
as at 30 June 2025**

	Note	2025 €	2024 €
<b><u>Fixed Assets</u></b>			
Tangible Assets		23,887	16,180
		<hr/>	<hr/>
		23,887	16,180
<b><u>Current Assets</u></b>			
Stocks		3,600	3,860
Debtors		1,308	1,740
Cash at Bank and in Hand		192,672	144,749
		<hr/>	<hr/>
		197,580	150,349
<b>Creditors (amounts falling due within one year)</b>		<hr/>	<hr/>
		(18,047)	(19,642)
<b><u>Net Current Assets</u></b>		<hr/>	<hr/>
		179,533	130,707
<b><u>Total Assets less Current Liabilities</u></b>		<hr/>	<hr/>
		203,420	146,887
<b><u>Net Assets</u></b>		<hr/>	<hr/>
		203,420	146,887
		<hr/> <hr/>	<hr/> <hr/>
<b><u>Capital and Reserves</u></b>			
Called-up Share Capital	4	100	100
Profit and Loss Account		203,320	146,787
		<hr/>	<hr/>
		203,420	146,887
		<hr/> <hr/>	<hr/> <hr/>

I, as Director of DMB Auto Repairs 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 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);
- I 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 Notes on pages 5 to 7 form part of these Financial Statements.**

**DMB Auto Repairs Ltd**

**Balance Sheet  
as at 30 June 2025**

- 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 director of the company on 2 October 2025 and signed by:

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**David Byrne**

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**Aisling Byrne**

**The Notes on pages 5 to 7 form part of these Financial Statements.**

## **DMB Auto Repairs Ltd**

### **Notes to the Financial Statements** **Financial year ended 30 June 2025**

#### **1. Accounting Policies**

##### **Basis of Preparation**

The Financial Statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

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.

##### **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.



**DMB Auto Repairs Ltd**

**Notes to the Financial Statements (continued)**  
**Financial year ended 30 June 2025**

**4. Share Capital**

**Authorised**

	2025		2024	
	Number	€	Number	€
Ord Shares shares of € 1.00 each	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>

**Issued, Called-up and Fully Paid**

	2025		2024	
	Number	€	Number	€
<b><u>Amounts presented in equity:</u></b>				
Ord Shares shares of € 1.00 each	<u>100</u>	<u>100</u>	<u>100</u>	<u>100</u>

**5. Approval of Financial Statements**

The Board of Directors approved these Abridged Financial Statements for issue on 2 October 2025.