

Company Number: 493127

**ADF Motors Limited**  
**Abridged Unaudited Financial Statements**  
**for the financial year ended 31 December 2025**

**ADF Motors Limited**  
**CONTENTS**

	<b>Page</b>
Directors' Responsibilities Statement	3
Balance Sheet	4
Notes to the Financial Statements	5 - 8

# ADF Motors Limited

## DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 31 December 2025

The directors made the following statement in respect of the unaudited financial statements:

### "General responsibilities

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 that law, the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard, issued by the Financial Reporting Council. 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 for the company financial statements and then apply them consistently;
- make judgements 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, 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

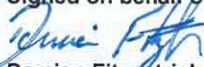
In relation to the financial statements which comprise the Balance Sheet and the related notes:

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.

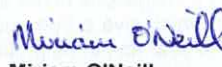
The directors confirm that they have made available to MJ O'Neill & Co, (Chartered Accountants), all the company's accounting records and provided all the information, books and documents necessary for the compilation of the financial statements.

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 31 December 2025."

Signed on behalf of the board

  
Damien Fitzpatrick  
Director

26 January 2026

  
Miriam O'Neill  
Director

26 January 2026

## ADF Motors Limited BALANCE SHEET

as at 31 December 2025

	Notes	2025 €	2024 €
<b>Fixed Assets</b>			
Tangible assets	7	1,221	2,736
<b>Current Assets</b>			
Debtors	8	3,954	3,875
Cash and cash equivalents		58,747	77,252
		62,701	81,127
<b>Creditors: amounts falling due within one year</b>	9	(53,734)	(73,881)
<b>Net Current Assets</b>		8,967	7,246
<b>Total Assets less Current Liabilities</b>		10,188	9,982
<b>Equity</b>			
Called up share capital presented as equity	11	2	2
Retained earnings		10,186	9,980
<b>Equity attributable to owners of the company</b>		10,188	9,982

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

We as Directors of ADF Motors Limited, state that -

(a) the company is availing itself 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 satisfied,

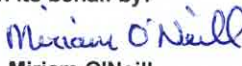
(c) the shareholders of the company have not served a notice on the company under section 334(1) in accordance with section 334(2),

(d) 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 the 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. The company 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 and the small companies' regime.

Approved by the board on 26 January 2026 and signed on its behalf by:

  
Damien Fitzpatrick  
Director

  
Miriam O'Neill  
Director

# ADF Motors Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

### 1. General Information

ADF Motors Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 493127. The registered office of the company is 19 Finnsparck, Lucan, Co Dublin. The Principal Activity of the company is a car servicing garage. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

### 2. Summary of Significant 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.

#### Statement of compliance

The financial statements of the company for the financial year ended 31 December 2025 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014.

#### Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention except for certain properties and financial instruments that are measured at revalued amounts or fair values, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for assets. 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" Section 1A, issued by the Financial Reporting Council.

The company qualifies as a small company as defined by section 280A of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Companies Act 2014 and Section 1A of FRS 102.

#### Revenue

Turnover is measured at the fair value of the consideration received. It comprises the invoice value of goods supplied by the company, exclusive of value added tax. All jobs are invoiced on completion.

#### Financial Instruments - Share Capital

The ordinary share capital of the company is presented as equity.

#### Tangible assets and depreciation

Tangible assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible assets, less their estimated residual value, over their expected useful lives as follows:

Fixtures, fittings and equipment	-	4 Years Straight line
Motor vehicles	-	4 Years Straight line
Computer Equipment	-	4 Years Straight line

The carrying values of tangible fixed assets are reviewed annually for impairment in periods if events or changes in circumstances indicate the carrying value may not be recoverable.

#### Trade and other debtors

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases the receivables are stated at cost less impairment losses for bad and doubtful debts.

#### Trade and other creditors

Trade and other creditors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest rate method, unless the effect of discounting would be immaterial, in which case they are stated at cost.

#### Employee benefits

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The company also operates a defined benefit pension scheme for its employees providing benefits based on final pensionable pay. The assets of this scheme are also held separately from those of the company, being invested with pension fund managers.

## ADF Motors Limited

### NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

#### Taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the financial year and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Balance Sheet date.

#### Ordinary share capital

The ordinary share capital of the company is presented as equity.

#### 3. Revenue

The whole of the company's revenue is attributable to its market in the Republic of Ireland and is derived from the principal activity of a car servicing garage

4. Operating profit	2025	2024
	€	€
Operating profit is stated after charging:		
Depreciation of tangible assets	1,515	2,353
	<u>          </u>	<u>          </u>

5. Other Gains and Losses	2025	2024
	€	€

Fair value gains and losses are as follows:

Foreign exchange	-	(12)
	<u>          </u>	<u>          </u>

#### 6. Employees

The average monthly number of employees, including directors, during the financial year was 5, (2024 - 4).

	2025	2024
	Number	Number
Administration	2	1
Operations	3	3
	<u>          </u>	<u>          </u>
	5	4
	<u>          </u>	<u>          </u>

#### 7. Tangible assets

	Fixtures, fittings and equipment	Motor vehicles	Computer Equipment	Total
	€	€	€	€
<b>Cost</b>				
At 1 January 2025	60,311	40,840	653	101,804
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
At 31 December 2025	60,311	40,840	653	101,804
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Depreciation</b>				
At 1 January 2025	59,576	38,840	652	99,068
Charge for the financial year	515	1,000	-	1,515
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
At 31 December 2025	60,091	39,840	652	100,583
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Net book value</b>				
At 31 December 2025	220	1,000	1	1,221
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
At 31 December 2024	735	2,000	1	2,736
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

**ADF Motors Limited**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

for the financial year ended 31 December 2025

<b>8. Debtors</b>		<b>2025</b>	<b>2024</b>
		€	€
Trade debtors		803	1,502
Prepayments		3,151	2,373
		<u>3,954</u>	<u>3,875</u>

All trade debtors are due within the company's normal terms, which is thirty days.

Trade debtors are shown net of impairment in respect of doubtful debts.

<b>9. Creditors</b>		<b>2025</b>	<b>2024</b>
<b>Amounts falling due within one year</b>		€	€
Trade creditors		27,890	26,021
Taxation and social welfare		8,399	11,498
Directors' current accounts (Note 14)		1,650	2,847
Other creditors		3,608	1,035
Pension accrual		231	-
Accruals		11,956	32,480
		<u>53,734</u>	<u>73,881</u>

The repayment of trade creditors vary between on demand and ninety days. No interest is payable on trade creditors.

The terms of the accruals are based on the underlying contracts.

Other amounts included within creditors not covered by specific note disclosures are unsecured, interest free and repayable on demand.

**10. Financial Instruments**

The company has chosen to apply the provisions of Section 11 and 12 of FRS 102 to account for all of its financial instruments.

		<b>2025</b>	<b>2024</b>
		€	€
<b>Financial assets that are debt instruments measured at amortised cost</b>			
Trade debtors		803	1,502
Cash at bank and in hand		58,747	77,252
		<u>59,550</u>	<u>78,754</u>
<b>Financial liabilities at amortised cost</b>			
Trade creditors		45,335	62,383
		<u>45,335</u>	<u>62,383</u>

<b>11. Share capital</b>		<b>2025</b>	<b>2024</b>
		€	€
<b>Description</b>	<b>Number of shares</b>	<b>Value of units</b>	
<b>Authorised</b>			
Ordinary Shares	100	€1.00 each	100
			<u>100</u>
<b>Allotted, called up and fully paid</b>			
Ordinary Shares	2	€1.00 each	2
			<u>2</u>

**ADF Motors Limited**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

for the financial year ended 31 December 2025

The directors' interests in the shares of the company are as follows:-

Name	Class of Shares	Number Held	
		At 31/12/25	01/01/25
Damien Fitzpatrick	Ordinary Shares	<u>4</u>	<u>4</u>

**12. Income Statement**

	2025	2024
	€	€
At 1 January 2025	9,980	(1,356)
Profit for the financial year	<u>206</u>	<u>11,336</u>
At 31 December 2025	<u>10,186</u>	<u>9,980</u>

**13. Capital commitments**

The company had no material capital commitments at the financial year-ended 31 December 2025.

**14. Directors' remuneration and transactions**

	2025	2024
	€	€
Remuneration	63,838	79,192
Pension contributions	<u>18,340</u>	<u>14,966</u>
	<u>82,178</u>	<u>94,158</u>

The following amounts are repayable to the directors:

	2025	2024
	€	€
Damien Fitzpatrick	<u>1,650</u>	<u>2,847</u>

Loans are given to the company interest free.

**15. Controlling interest**

The ultimate controlling party is Damien Fitzpatrick (director and shareholder).

**16. Post-Balance Sheet Events**

There have been no significant post Balance Sheet events since the year-end.

**17. Approval of financial statements**

The financial statements were approved and authorised for issue by the board of directors on 26 January 2026.