

CCS Attic Limited  
Company Number 697474  
Unaudited Financial Statements  
for the year ended 31 May 2025

## Contents

	Page
Names of Directors and other information	3
Extract from Director's report in accordance with section 329 of the Companies Act 2014	4
Balance Sheet	5 - 6
Notes to the Financial Statements	7 - 8

## Names of Directors and Other Information

Company Registration No:	697474
Director:	Igor Mashukov
Registered Office:	26 Cherryfield Close Hartstown Dublin 15 Ireland D15 FX5N
Secretary:	Stanislavs Manahovs

Extract from Directors report in accordance with section 329 of the Companies Act 2014

The directors of the company interests in shares/debentures of the company during the financial year are as follows:

<b>Director</b>	<b>Shares Held</b>	<b>Share Class</b>
Mr Igor Mashukov	100	Ordinary
Secretary Mr Stanislavs Manahovs	Nil	

CCS Attic Limited

ABRIDGED BALANCE SHEET  
as at 31 May 2025

	Note	Current Year <b>2025</b> €	Last Year <b>2024</b> €
<b>Fixed assets</b>			
Motor vehicles		13,661	16,537
		13,661	16,537
<b>Current assets</b>			
Debtors		0	10,819
Cash at bank and in hand		206,724	147,136
		206,724	157,955
<b>Current liabilities</b>			
Creditors		7,863	9,728
		7,863	9,728
<b>Current assets less current liabilities</b>		198,861	148,227
<b>Total assets less current liabilities</b>		212,522	164,764
<b>Long term liability</b>			
Creditors: Long term		10,640	23,538
<b>Net assets</b>		<u>201,882</u>	<u>141,226</u>
<b>Capital and reserves</b>			
Called up share capital presented as equity	3	100	100
Profit and loss accounts		201,782	141,126
<b>Shareholders' funds</b>		<u>201,882</u>	<u>141,226</u>

I, as a director of CCS Attic 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) of the Companies Act 2014,

(d) 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 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. We have done so on the ground 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.

On behalf of the board

Igor Mashukov  
Director  
21 December 2025

## Notes on Unaudited Abridged Companies Act Entity Financial Statements

### 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 euros, which is the functional currency of the entity.

#### **Critical Accounting Judgements and Estimates**

The preparation of these financial statements requires management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income and expenses. Judgements and estimates are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The company makes estimates and assumptions concerning the future. In the current year there are no significant estimates or assumptions made that will cause a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

#### **Turnover**

Turnover comprises the invoice value of services supplied by the company inclusive of third party outlays and exclusive of value added tax.

#### **Work in progress**

In accordance with UITF 40, work in progress is reflected in the accounts at the expected revenue due for work carried out during the period that has not yet been invoiced.

#### **Taxation**

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

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the company's taxable profits and its results as stated in the financial statements.

Timing differences are temporary differences between profits as computed for tax purposes and profits as stated in the financial statements which arise because certain items of income and expenditure in the financial statements are dealt with in different years for tax purposes.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated 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.

#### **Fixed assets**

All Fixed assets are initially recorded at cost. Depreciation/amortisation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

- Motor vehicles 12.5% straight line

## 2. EMPLOYEES AND REMUNERATION

### Number of employees:

The average number of persons employed (including executive directors) during the year was as follows:

	<b>2025</b>	<b>2024</b>
	Number	Number
Directors	1	1
Staff	<u>1</u>	<u>1</u>
	<u>2</u>	<u>2</u>

The staff costs (inclusive of directors' salaries) comprise:

	<b>2025</b>	<b>2024</b>
	€	€
Directors	55,100	45,837
Staff	46,450	31,068
Social insurance costs	<u>5,163</u>	<u>3,346</u>
	<u>106,715</u>	<u>80,251</u>

## 3. SHARE CAPITAL

### Authorised share capital

	<b>2025</b>	<b>2024</b>
	€	€
1,000,000 Ordinary shares of €1 each	1,000,000	1,000,000

### Allotted, called up and fully paid:

	<b>2025</b>	<b>2024</b>
	€	€
100 Ordinary shares of €1 each	100	100

## 4. DIRECTORS TRANSACTIONS

Interest free loan

Name of director or other person	Igor Mashukov	
	<b>2025</b>	<b>2024</b>
	€	€
As at the start of the year	(11,702)	(9,852)
Advance made during the year	(2,981)	(1,850)
Amounts repaid during the year	11,702	0
As at the end of the year	<u>(2,981)</u>	<u>(11,702)</u>
Allowance for failure to repay	<u>(2,981)</u>	<u>(11,702)</u>

## 5. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved and authorised for issue by the board of directors on 21 December 2025.