

**S & L AUTO SERVICES  
AND TYRES LTD.  
BALLYLEARY ROAD  
COBH  
CO.CORK**

**UNAUDITED  
ABRIDGED FINANCIAL STATEMENTS  
FOR THE FINANCIAL PERIOD ENDED  
31st DECEMBER 2025  
ANNEXED TO THE ANNUAL RETURN**

**CRO Number : 767933**

**S & L AUTO SERVICES AND TYRES LTD**

**ABRIDGED FINANCIAL STATEMENTS**

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**S & L AUTO SERVICES AND TYRES LTD**

**DIRECTORS AND OTHER INFORMATION**

**DIRECTORS**

Szymon Leszek  
Lukasz Ankerski

**SECRETARY**

Szymon Leszek

**REGISTERED OFFICE**

Ballyleary Road  
Cobh  
Co.Cork

**TRADING ADDRESS**

Ballyleary Road  
Cobh  
Co.Cork

**BANKERS**

Bank of Ireland  
Midleton  
Co.Cork

**ACCOUNTANTS**

John McCarthy & Co.,  
Chartered Accountants,  
Derrishal Cottage,  
Jamesbrook,  
Midleton,  
Co.Cork  
P25 AC85

**PLACE OF REGISTRATION**

Ireland

**REGISTERED NUMBER**

767933

## **S & L AUTO SERVICES AND TYRES LTD**

### **BALANCE SHEET AT 31st DECEMBER 2025**

	<u>2025</u>	<u>2024</u>
	€	€
Called Up Share Capital not paid	-	100
Fixed Assets	<u>10,815</u>	<u>6,688</u>
	<u>10,815</u>	<u>6,788</u>
Current Assets	13,367	39,189
Prepayments and Accrued Income	5,200	-
Creditors : amounts falling due within one year	<u>22,865</u>	<u>30,390</u>
Net Current Liabilities	<u>(4,298)</u>	<u>8,799</u>
Total Assets less Current Liabilities	6,517	15,587
Creditors : amounts falling due after more than one year	-	-
Net Assets	<u><u>6,517</u></u>	<u><u>15,587</u></u>
Capital and Reserves	<u><u>6,517</u></u>	<u><u>15,587</u></u>

These financial statements have been prepared in accordance with the Micro Companies Regime.

We, as directors of S & L Auto Services and Tyres Ltd., state that :

- (a) the company is availing itself of audit exemption - 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 section 358 is complied with ;
- (c) no notice under subsection (1) of section 334 has, in accordance with subsection (2) of that section, been served on the company ; and

## **S & L AUTO SERVICES AND TYRES LTD**

### **BALANCE SHEET AT 31st DECEMBER 2025**

(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 that financial year, and otherwise comply with the provisions of Companies Act 2014 relating to Financial Statements so far as they are applicable to the company.

In preparing these abridged financial statements, the directors have relied on the exemption contained in section 352 of the Companies Act 2014 on the ground that the company is a small company and qualifies for the micro companies regime and is entitled to the benefit of that exemption. These abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

*Approved by the board of directors and signed on its behalf by :*

*Director : Lukasz Ankerski*

*Director : Szymon Leszek*

Dated : 4th February,2026.

**NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED  
31st DECEMBER 2025**

**1 ACCOUNTING POLICIES**

**Basis of Preparation**

The Statutory financial statements have been prepared under the historical cost convention and comply with the accounting standards issued by the Financial Reporting Council, specifically Financial Reporting Standard 105 - The Financial Reporting Standard applicable to the Micro-Entities Regime (FRS 105).

**2 RESERVES AND DIVIDENDS**

	<u>2025</u>	<u>2024</u>
	€	€
Retained Profit at beginning of year	15,487	0
Loss for the year	<u>-9,070</u>	<u>15,487</u>
Retained Profit at end of year	<u><u>6,417</u></u>	<u><u>15,487</u></u>

**3 TANGIBLE ASSETS**

Tangible Assets are recorded at cost, and are subsequently stated at cost less any accumulated depreciation and impairment losses.

**Depreciation**

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value over the economic useful life of the asset as follows :

- Van - 20% Straight Line
- Equipment - 20% Straight Line
- Laptops - 20% Straight Line

**4 STAFF COSTS**

The average number of persons employed by the company during the financial year, including the directors was 3 ( 2024 - 2).

	<u>2025</u>	<u>2024</u>
	€	€
Wages and salaries	<u><u>37,163</u></u>	<u><u>0</u></u>

**S & L AUTO SERVICES AND TYRES LTD****NOTES TO THE ABRIDGED BALANCE SHEET****5 DIRECTORS' REMUNERATION**

The directors' aggregate remuneration was as follows :

	<u>2025</u>	<u>2024</u>
	€	€
Emoluments in respect of qualifying services	<u>118,692</u>	<u>40,961</u>

**6 CALLED UP SHARE CAPITAL**

	<u>2025</u>	<u>2024</u>
	No.	No.
Authorised : Ordinary shares of €1.00 each	<u>100,000</u>	<u>100,000</u>
Allotted, called up and fully paid: Ordinary shares of €1.00 each	No.	€
at 1st January 2025	<u>100</u>	<u>100</u>
at 31st December 2025	<u>100</u>	<u>100</u>

**7 DIRECTORS' AND SECRETARY'S INTERESTS IN SHARES**

	<u>2025</u>	<u>2024</u>
Class	No.	No.
Szymon Leszek      Ord x €1.00	50	50
Lukasz Ankerski    Ord x €1.00	<u>50</u>	<u>50</u>
	<u>100</u>	<u>100</u>

**8 TAX ON ORDINARY ACTIVITIES**

	<u>2025</u>	<u>2024</u>
	€	€
Corporation Tax on adjusted Profits less Losses brought forward at the rates of 12.5% and 25% in the current year	<u>0</u>	<u>2,383</u>

**9 APPROVAL OF FINANCIAL STATEMENTS**

These financial statements were approved by the directors of S & L Auto Services Limited on 4th February 2026 and confirmation received from them that they had made available all relevant records and information relating to the income and expenditure of the business for the Year Ended 31st December 2025 and relating to assets and liabilities of the business at 31st December 2025.

## **S & L AUTO SERVICES AND TYRES LTD**

### **NOTES TO THE ABRIDGED BALANCE SHEET**

#### **10 COMPARITIVE FIGURES**

The company was incorporated on 17th July 2024. The comparative figures represent the period of trading from 17th July 2024 to 31st December 2024.