

NDS MOTORS LIMITED

UNAUDITED ABRIDGED FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

31 July 2025

CONTENTS

Names of Directors and other information	3
Balance Sheet	4
Notes to the Financial Statements	5

BALANCE SHEET AS AT 31 July 2025

	Current Period	Previous Year
	2025	2024
	€	€
Fixed Assets	7,869	4,338
Current Assets	32,969	19,072
Creditors: amounts falling due within one year	(22,984)	(19,577)
Net Current Assets/Liabilities	9,985	(505)
Creditors: amounts falling due after more than one year	-	-
Total Net Assets	<u>17,854</u>	<u>3,833</u>
Capital & Reserves	<u>17,854</u>	<u>3,833</u>

I/We, as Director(s) of NDS 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 complied with

(c) no notice under section (1) of Section 334 has in accordance with subsection (2) of that Section been served on the company

(d) the directors acknowledge the obligations of the company, under the Companies Act 2014, to keep adequate accounting records and prepare financial statements which give a true and fair 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 Statement 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 as a micro company and has done so on the grounds that the company is entitled to the benefit of the exemption as a company that qualifies as a micro company and the abridged Financial Statements have been properly prepared in accordance with Section 353 of the Companies Act 2014.

On behalf of the board:

Steponas Nedzveckas
Director

27 January 2026

Accounting Policies

1 Basis of Preparation

The Financial Statements are prepared on the going concern basis, under the historical cost convention and comply with the financial reporting standards of the Financial Reporting Council including 'The Financial Reporting Standard applicable to the Micro - Entities Regime - 'FRS 105'.

2 Turnover

Turnover comprises the fair value of consideration received and receivable exclusive of value added tax and after discounts and rebates.

3 Tangible fixed assets

Tangible fixed assets are recorded at historical cost, less accumulated depreciation. In accordance with Section 20 of FRS 105 interest cost are not capitalised.

4 Taxation

Current tax is calculated on the taxable profit of the financial year. Current tax is determined using tax rates at the financial year end date.