



Company Number: 671039

Butterfield Temple Bar Ltd
Abridged Unaudited Financial Statements
for the financial year ended 31 July 2025

Butterfield Temple Bar Ltd
CONTENTS

	Page
Statement of Financial Position	3
Notes to the Financial Statements	4 - 7

Butterfield Temple Bar Ltd

STATEMENT OF FINANCIAL POSITION

as at 31 July 2025

	Notes	2025 €	2024 €
Non-Current Assets			
Property, plant and equipment	6	<u>2,737,134</u>	<u>2,801,781</u>
Current Assets			
Inventories	7	40,724	39,349
Receivables	8	47,222	19,048
Cash and cash equivalents		710,024	442,716
		<u>797,970</u>	<u>501,113</u>
Payables: amounts falling due within one year	9	<u>(110,187)</u>	<u>(155,278)</u>
Net Current Assets		<u>687,783</u>	<u>345,835</u>
Total Assets less Current Liabilities		<u>3,424,917</u>	<u>3,147,616</u>
Payables:			
amounts falling due after more than one year	10	<u>(280,970)</u>	<u>(304,856)</u>
Net Assets		<u><u>3,143,947</u></u>	<u><u>2,842,760</u></u>
Equity			
Called up share capital presented as equity		1,576,100	1,576,100
Retained earnings		1,567,847	1,266,660
Equity attributable to owners of the company		<u><u>3,143,947</u></u>	<u><u>2,842,760</u></u>

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 Butterfield Temple Bar Ltd, 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 5 December 2025 and signed on its behalf by:

Sarah Maguire
Director

Cathal Quinlivan
Director

Butterfield Temple Bar Ltd

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 July 2025

1. General Information

Butterfield Temple Bar Ltd is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 671039. The registered office of the company is College House, 71-73 Rock Road, Blackrock, Dublin. The principal activity of the company is the licenced trade from its premises in Temple Bar, Dublin 2. 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 July 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

Revenue comprises the invoice value of goods supplied by the company, exclusive of trade discounts and value added tax.

Property, plant and equipment and depreciation

Property, plant and equipment 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 property, plant and equipment, less their estimated residual value, over their expected useful lives as follows:

Land and buildings freehold	-	2% Straight line
Fixtures, fittings and equipment	-	12.5% 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.

Inventories

Inventories are valued at the lower of cost and net realisable value. Inventories are determined on a first-in first-out basis. Cost comprises expenditure incurred in the normal course of business in bringing inventories to their present location and condition. Full provision is made for obsolete and slow-moving items. Net realisable value comprises actual or estimated selling price (net of trade discounts) less all further costs to completion or to be incurred in marketing and selling.

Trade and other receivables

Trade and other receivables 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.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and in hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the Statement of Financial Position bank overdrafts are shown within Payables.

Butterfield Temple Bar Ltd
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 31 July 2025

Borrowing costs

Borrowing costs relating to the acquisition of assets are capitalised at the appropriate rate by adding them to the cost of assets being acquired. Investment income earned on the temporary investment of specific borrowings pending their expenditure on the assets is deducted from the borrowing costs eligible for capitalisation. All other borrowing costs are recognised in profit or loss in the period in which they are incurred.

Trade and other payables

Trade and other payables 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.

Taxation and deferred 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 Statement of Financial Position 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.

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 Statement of Financial Position date.

Ordinary share capital

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

Exceptional item

Exceptional items are those that the directors' view are required to be separately disclosed by virtue of their size or incidence to enable a full understanding of the company's financial performance.

3. Operating profit	2025	2024
	€	€
Operating profit is stated after charging:		
Depreciation of property, plant and equipment	64,647	64,647
	<u> </u>	<u> </u>
4. Finance costs	2025	2024
	€	€
Interest	12,171	13,974
	<u> </u>	<u> </u>

5. Employees

The average monthly number of employees, including directors, during the financial year was 15, (2024 - 15).

	2025	2024
	Number	Number
Directors	2	2
Staff	13	13
	<u> </u>	<u> </u>
	15	15
	<u> </u>	<u> </u>

Butterfield Temple Bar Ltd
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 31 July 2025

6. Property, plant and equipment

	Land and buildings freehold €	Fixtures, fittings and equipment €	Total €
Cost			
At 1 August 2024	3,020,159	33,950	3,054,109
At 31 July 2025	3,020,159	33,950	3,054,109
Depreciation			
At 1 August 2024	239,203	13,125	252,328
Charge for the financial year	60,403	4,244	64,647
At 31 July 2025	299,606	17,369	316,975
Carrying amount			
At 31 July 2025	2,720,553	16,581	2,737,134
At 31 July 2024	2,780,956	20,825	2,801,781
7. Inventories		2025	2024
		€	€
Finished goods and goods for resale		40,724	39,349
The replacement cost of stock did not differ significantly from the figures shown.			
8. Receivables		2025	2024
		€	€
Taxation		22,077	-
Prepayments		25,145	19,048
		47,222	19,048
9. Payables		2025	2024
Amounts falling due within one year		€	€
Amounts owed to credit institutions		35,909	35,909
Trade payables		30,524	33,380
Taxation		8,120	50,766
Accruals		35,634	35,223
		110,187	155,278

Butterfield Temple Bar Ltd
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 31 July 2025

10. Payables	2025	2024
Amounts falling due after more than one year	€	€
Bank loan	280,970	304,856
	<u> </u>	<u> </u>
Loans		
Repayable in one year or less, or on demand	35,909	35,909
Repayable between one and two years	21,283	21,283
Repayable between two and five years	86,444	86,444
Repayable in five years or more	173,243	197,129
	<u> </u>	<u> </u>
	316,879	340,765
	<u> </u>	<u> </u>

11. Income Statement	2025	2024
	€	€
At 1 August 2024	1,266,660	934,549
Profit for the financial year	301,187	332,111
	<u> </u>	<u> </u>
At 31 July 2025	1,567,847	1,266,660
	<u> </u>	<u> </u>

12. Capital commitments

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

13. Directors' remuneration	2025	2024
	€	€
Remuneration	111,675	136,389
Pension contributions	24,400	34,400
	<u> </u>	<u> </u>
	136,075	170,789
	<u> </u>	<u> </u>

14. Events After the End of the Reporting Period

There have been no significant events affecting the company since the financial year-end.

15. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 5 December 2025.