

Scotmar Ltd
Abridged Unaudited Financial Statements
for the financial year ended 30 June 2025

Scotmar Ltd
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Scotmar Ltd
BALANCE SHEET

as at 30 June 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	5	75,122	78,364
Current Assets			
Debtors	6	1,492	3,276
Cash at bank and in hand		44,315	28,666
		45,807	31,942
Creditors: amounts falling due within one year	7	(2,939)	(2,510)
Net Current Assets		42,868	29,432
Total Assets less Current Liabilities		117,990	107,796
Capital and Reserves			
Called up share capital presented as equity		24	24
Other reserves	8	86,989	86,989
Retained earnings	8	30,977	20,783
Shareholders' Funds		117,990	107,796

We as Directors of Scotmar 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 micro companies' regime.

Approved by the board on 11 December 2025 and signed on its behalf by:

Raymond Vere Hunt
Director

Maura Vere Hunt
Director

Scotmar Ltd

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

1. General Information

Scotmar Ltd is a company limited by shares incorporated in Ireland. The registered office of the company is Ballyherberry, Dualla, Cashel, Co. Tipperary. 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 year ended 30 June 2025 have been prepared on the going concern basis and in accordance with FRS 105 "The Financial Reporting Standard for Micro-Entities applicable in the UK and Republic of Ireland" (FRS 105).

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime" issued by the Financial Reporting Council.

The company qualifies as a micro company as defined by section 280D of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Micro Companies Regime' in accordance with section 280E of the Companies Act 2014 and FRS 105.

Accounting Convention

The financial statements are prepared under the historical cost convention.

Turnover

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

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:

Land and buildings freehold	-	4% WDV
Plant and machinery	-	12.5% WDV
Fixtures, fittings and equipment	-	12.5% WDV

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

There were no relevant benefits in the year

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.

Scotmar Ltd

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

Foreign currencies

Not relevant.

Ordinary share capital

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

3. Operating profit	2025	2024
	€	€
Operating profit is stated after charging:		
Depreciation of tangible assets	3,242	4,468
	<u><u> </u></u>	<u><u> </u></u>

4. Employees

The average monthly number of employees, including directors, during the financial year was 0, (2024 - 0).

5. Tangible assets

	Land and buildings freehold €	Plant and machinery €	Fixtures, fittings and equipment €	Total €
Cost				
At 1 July 2024	99,087	7,812	24,900	131,799
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 30 June 2025	99,087	7,812	24,900	131,799
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Depreciation				
At 1 July 2024	21,477	8,160	23,798	53,435
Charge for the financial year	3,104	-	138	3,242
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 30 June 2025	24,581	8,160	23,936	56,677
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Net book value				
At 30 June 2025	74,506	(348)	964	75,122
	<u><u> </u></u>	<u><u> </u></u>	<u><u> </u></u>	<u><u> </u></u>
At 30 June 2024	77,610	(348)	1,102	78,364
	<u><u> </u></u>	<u><u> </u></u>	<u><u> </u></u>	<u><u> </u></u>

6. Debtors	2025	2024
	€	€
Trade debtors	1,492	2,820
Other debtors	-	456
	<u> </u>	<u> </u>
	1,492	3,276
	<u><u> </u></u>	<u><u> </u></u>

7. Creditors	2025	2024
Amounts falling due within one year	€	€
Trade creditors	120	-
Taxation	1,634	1,825
Directors' current accounts	685	685
Accruals	500	-
	<u> </u>	<u> </u>
	2,939	2,510
	<u><u> </u></u>	<u><u> </u></u>

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NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 30 June 2025

8. Reserves

	Profit and loss account €	Capital redemption reserve €	Total €
At 1 July 2024	20,783	86,989	107,772
Profit for the financial year	10,194	-	10,194
At 30 June 2025	<u><u>30,977</u></u>	<u><u>86,989</u></u>	<u><u>117,966</u></u>

9. Capital commitments

The company had no material capital commitments at the financial year-ended 30 June 2025.

10. Post-Balance Sheet Events

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

11. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 11 December 2025.