

Company registration number: 87585

Tempar Limited

Abridged financial statements

for the financial year ended 30th April 2025

Tempar Limited

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Tempar Limited

Directors responsibilities statement

These abridged financial statements have been extracted, pursuant to section 353 of the Companies Act 2014, from the statutory financial statements prepared under section 290 of that Act. The following is the Directors Responsibilities Statement accompanying those financial statements.

The directors are responsible for preparing the directors report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the directors to prepare financial statements for each financial year. Under the law, the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council. Under company law, the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as at the financial year end date and of the profit or loss of the company for the financial year and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and profit or loss of the company to be determined with reasonable accuracy, enable them to ensure that the financial statements and directors report comply with the Companies Act 2014. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Tempar Limited

**Balance sheet
As at 30th April 2025**

		2025		2024	
	Note	€	€	€	€
Fixed assets					
Tangible assets	5	261,140		264,322	
			261,140		264,322
Current assets					
Stocks	6	316,218		287,135	
Debtors	7	503,081		534,900	
Cash at bank and in hand		22		34	
		819,321		822,069	
Creditors: amounts falling due within one year					
	8	(617,676)		(612,753)	
Net current assets					
			201,645		209,316
Total assets less current liabilities					
			462,785		473,638
Creditors: amounts falling due after more than one year					
	9		(44,776)		(80,578)
Net assets					
			418,009		393,060
Capital and reserves					
Called up share capital presented as equity			30,761		30,761
Share premium account			17,632		17,632
Revaluation reserve			175,277		175,277
Capital contribution reserve			22		22
Profit and loss account			194,317		169,368
Shareholders funds					
			418,009		393,060

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with Section 1A of FRS 102 Financial Reporting Standard applicable in the UK and Republic of Ireland'.

The notes on pages 4 to 11 form part of these abridged financial statements.

Tempar Limited

**Balance sheet (continued)
As at 30th April 2025**


We, as directors of Tempar Limited state that:

- the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014;
- the company is availing itself of the exemption on the grounds that the conditions specified in section 358 of the Companies Act 2014 are satisfied;
- the shareholders of the company have not served a notice on the company under section 334(1) of the Companies Act 2014 in accordance with section 334(2);
- 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 Companies Act 2014 relating to financial statements so far as they are applicable to the company; and
- the company has relied on the specified exemption contained in section 352 of the Companies Act 2014; 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 of the Companies Act 2014.

These abridged financial statements were approved by the board of directors on 20th January 2026 and signed on behalf of the board by:



Anne Marie Parlour
Director



Kevin Parlour
Director

The notes on pages 4 to 11 form part of these abridged financial statements.

Tempar Limited

Notes to the abridged financial statements Financial year ended 30th April 2025

1. Accounting policies and measurement bases

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 Euro, which is the functional currency of the entity.

Turnover

Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts and Value Added Tax.

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer, usually on despatch of the goods; the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

Taxation

The taxation expense represents the aggregate amount of current and deferred tax recognised in the reporting period. Tax is recognised in the statement of comprehensive income, except to the extent that it relates to items recognised in other comprehensive income or directly in capital and reserves. In this case, tax is recognised in other comprehensive income or directly in capital and reserves, respectively.

Current tax is recognised on taxable profit for the current and past periods. Current tax is measured at the amounts of tax expected to pay or recover using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

Deferred tax is recognised in respect of all timing differences at the reporting date. Unrelieved tax losses and other deferred tax assets are recognised to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date that are expected to apply to the reversal of the timing difference.

Tangible assets

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

Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other comprehensive income and accumulated in capital and reserves, except to the extent it reverses a revaluation decrease of the same asset previously recognised in profit or loss. A decrease in the carrying amount of an asset as a result of revaluation is recognised in other comprehensive income to the extent of any previously recognised revaluation increase accumulated in capital and reserves in respect of that asset. Where a revaluation decrease exceeds the accumulated revaluation gains accumulated in capital and reserves in respect of that asset, the excess shall be recognised in profit or loss.

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Notes to the abridged financial statements (continued) Financial year ended 30th April 2025

Depreciation

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

Freehold property	- 2%	straight line
Fittings fixtures and equipment	- 12.50%	straight line
Motor vehicles	- 20%	straight line

If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of tangible assets, the depreciation is revised prospectively to reflect the new estimates.

Impairment

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

When it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that are largely independent of the cash inflows from other assets or groups of assets.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stocks to their present location and condition.

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Notes to the abridged financial statements (continued) Financial year ended 30th April 2025

Financial instruments

A financial asset or a financial liability is recognised only when the company becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the transaction price, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Debt instruments are subsequently measured at amortised cost.

Where investments in non-convertible preference shares and non-puttable ordinary shares or preference shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in profit or loss. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in profit or loss, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised in profit or loss immediately.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised in profit or loss immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised in finance costs in profit or loss in the period in which it arises.

Cash and cash equivalents

Cash and cash equivalents include cash on hand, demand deposits and other short-term highly liquid investments with original maturities of three months or less. Bank overdrafts are shown within borrowings in current liabilities on the balance sheet.

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Notes to the abridged financial statements (continued) Financial year ended 30th April 2025

Trade and other debtors

Trade and other debtors including amounts owed by group companies are recognised initially at transaction price (including transaction costs) unless a financing agreement exists in which case they are measured at the present value of future receipts discounted at a market rate. Subsequently these are measured at amortised cost less any provision for impairment. A provision for impairment of trade debtors is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of receivables. The amount of the provision is the difference between the asset's carrying amount and the present value of estimated future cash flows, discounted at the effective interest rate. All movements in the level of the provision required are recognised in the profit and loss.

Trade and other creditors

Trade and other creditors are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities.

Share capital

Ordinary shares are classified as equity. Incremental costs directly attributable to the issue of new ordinary shares or options are shown in equity as a deduction, net of tax, from the proceeds.

2. Staff costs

The average number of persons employed by the company during the financial year, including the directors was 19 (2024: 19).

3. Directors remuneration

The directors aggregate remuneration was as follows:

	2025	2024
	€	€
Emoluments in respect of qualifying services	225,792	194,628

4. Appropriations of profit and loss account

	2025	2024
	€	€
At the start of the financial year	169,368	134,084
Profit for the financial year	24,949	35,284
At the end of the financial year	194,317	169,368

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Notes to the abridged financial statements (continued)
Financial year ended 30th April 2025

5. Tangible assets

	Freehold property	Fixtures, fittings and equipment	Motor Vehicles	Total
	€	€	€	€
Cost or Valuation				
At 1st May 2024	338,402	96,362	104,020	538,784
Additions	-	-	66,950	66,950
Disposals	-	-	(83,750)	(83,750)
At 30th April 2025	<u>338,402</u>	<u>96,362</u>	<u>87,220</u>	<u>521,984</u>
Depreciation				
At 1st May 2024	135,362	85,330	53,770	274,462
Charge for the financial year	4,230	2,262	13,390	19,882
Disposals	-	-	(33,500)	(33,500)
At 30th April 2025	<u>139,592</u>	<u>87,592</u>	<u>33,660</u>	<u>260,844</u>
Carrying amount				
At 30th April 2025	<u>198,810</u>	<u>8,770</u>	<u>53,560</u>	<u>261,140</u>
At 30th April 2024	<u>203,040</u>	<u>11,032</u>	<u>50,250</u>	<u>264,322</u>

Tangible assets held at valuation

In respect of tangible assets held at valuation, the aggregate cost, depreciation and comparable carrying amount that would have been recognised if the assets had been carried under the historical cost model are as follows:

	Freehold property
	€
At 30th April 2025	
Aggregate cost	250,000
Aggregate depreciation	(139,592)
Carrying amount	<u>110,408</u>
At 30th April 2024	
Aggregate cost	250,000
Aggregate depreciation	(135,362)
Carrying amount	<u>114,638</u>

Tempar Limited

**Notes to the abridged financial statements (continued)
Financial year ended 30th April 2025**

6. Stocks	2025	2024
	€	€
Work in progress	177,220	158,584
Finished goods and goods for resale	138,998	128,551
	<u>316,218</u>	<u>287,135</u>
	<u><u>316,218</u></u>	<u><u>287,135</u></u>
7. Debtors	2025	2024
	€	€
Trade debtors	449,564	478,150
Other debtors	53,517	56,750
	<u>503,081</u>	<u>534,900</u>
	<u><u>503,081</u></u>	<u><u>534,900</u></u>
8. Creditors: amounts falling due within one year	2025	2024
	€	€
Bank overdraft & loans	56,884	90,493
Trade creditors	331,078	274,926
Other creditors including tax and social insurance	197,321	232,268
Accruals	7,500	6,000
Deferred income	24,893	9,066
	<u>617,676</u>	<u>612,753</u>
	<u><u>617,676</u></u>	<u><u>612,753</u></u>
9. Creditors: amounts falling due after more than one year	2025	2024
	€	€
Amounts owed to credit institutions	4,415	45,133
Other creditors	40,361	35,445
	<u>44,776</u>	<u>80,578</u>
	<u><u>44,776</u></u>	<u><u>80,578</u></u>

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Notes to the abridged financial statements (continued) Financial year ended 30th April 2025

10. Details of indebtedness

The following liabilities are disclosed under creditors:

	2025	2024
	€	€
Bank Overdraft	5,908	33,962
Obligations under finance leases / HP agreements	54,768	54,484
Term Loan	51,533	97,684
	<u>112,209</u>	<u>186,130</u>

Included in the above is an amount of €5,908 Nil (2024 - €33,962) in respect of liabilities payable or repayable otherwise than by instalments and an amount of €106,301 (2024 - €152,168) in respect of liabilities payable or repayable by instalments.

The bank facilities are secured by a mortgage over Unit 7, Block A, Riverview Business Park, New Nangor Road, Dublin 12 and personal guarantees from the Directors.

11. Obligations under finance leases and Hire Purchase

The total future minimum lease payments under finance lease and hire purchase agreements are as follows:

	2025	2024
	€	€
Not later than 1 year	14,407	19,039
Later than 1 year and not later than 5 years	40,361	35,445
	<u>54,768</u>	<u>54,484</u>

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Notes to the abridged financial statements (continued) Financial year ended 30th April 2025

12. Directors transactions

During the financial year the company entered into the following arrangements relating to loans, quasi-loans and credit transactions:

	2025	2024
	€	€
At the start of the financial year	56,750	47,854
Advances made during the financial year	4,500	8,896
Amounts repaid during the financial year	(7,733)	-
At the end of the financial year	<u>53,517</u>	<u>56,750</u>

Disclosure for each director or other person is as follows:

Kevin Parlour

	2025	2024
	€	€
At the start of the financial year	47,613	40,366
Advances made during the financial year	-	7,247
Amounts repaid during the financial year	(7,733)	-
At the end of the financial year	<u>39,880</u>	<u>47,613</u>

Anne Marie Parlour

	2025	2024
	€	€
At the start of the financial year	9,137	7,488
Advances made during the financial year	4,500	1,649
At the end of the financial year	<u>13,637</u>	<u>9,137</u>

The loans are interest free, unsecured and repayable on demand.

13. Approval of financial statements

The board of directors approved these abridged financial statements for issue on 20th January 2026.