

**Industrial Temps (Ireland) Limited**

**Unaudited**

**Abridged Financial Statements**

**For the Year Ended 30 April 2025**

## Industrial Temps (Ireland) Limited

### Company Information

|                          |                                                                                                                           |
|--------------------------|---------------------------------------------------------------------------------------------------------------------------|
| <b>Directors</b>         | Marie O'Loane<br>Liam O'Loane<br>Anthony O'Loane                                                                          |
| <b>Company secretary</b> | Marie O'Loane                                                                                                             |
| <b>Registered number</b> | 405119                                                                                                                    |
| <b>Registered office</b> | 1st Floor Block 1<br>Quayside Business Park<br>Mill Street<br>Dundalk                                                     |
| <b>Accountants</b>       | Sumer Accountants NI Ltd<br>Chartered Accountants<br>Glendinning House<br>6 Murray Street<br>Belfast<br>Antrim<br>BT1 6DN |
| <b>Bankers</b>           | Bank of Ireland<br>Baggot Plaza<br>27-33 Upper Baggot Street<br>Dublin<br>D04 VX58.                                       |

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## Industrial Temps (Ireland) Limited

### Abridged Balance Sheet As at 30 April 2025

|                                                | Note | 2025<br>€    | 2024<br>€    |
|------------------------------------------------|------|--------------|--------------|
| <b>Current assets</b>                          |      |              |              |
| Cash at bank and in hand                       | 4    | 54           | 54           |
|                                                |      | <u>54</u>    | <u>54</u>    |
| Creditors: amounts falling due within one year |      | (145)        | (100)        |
|                                                |      | <u>(145)</u> | <u>(100)</u> |
| <b>Net current liabilities</b>                 |      | (91)         | (46)         |
| <b>Total assets less current liabilities</b>   |      | <u>(91)</u>  | <u>(46)</u>  |
| <b>Net liabilities</b>                         |      | <u>(91)</u>  | <u>(46)</u>  |
| <b>Capital and reserves</b>                    |      |              |              |
| Called up share capital presented as equity    |      | 100          | 100          |
| Profit and loss account                        | 5    | (191)        | (146)        |
|                                                |      | <u>(191)</u> | <u>(146)</u> |
| <b>Shareholders' funds</b>                     |      | <u>(91)</u>  | <u>(46)</u>  |

**Abridged Balance Sheet (continued)**  
**As at 30 April 2025**

We, as directors of Industrial Temps (Ireland) Limited, state that:

- (a) these financial statements have been prepared in accordance with the small companies regime.
- (b) the Company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014.
- (c) the Company is availing itself of the exemption on the grounds that the conditions specified in section 358 are satisfied.
- (d) the members of the Company have not served a notice on the Company under section 334(1) in accordance with section 334(2).
- (e) 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 state 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 Companies Act 2014 relating to financial statements so far as they are applicable to the Company.
- (f) the Company has relied on the specific exemptions contained in section 352 of the Companies Act 2014; the Company has done so on the grounds that it 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.

The financial statements were approved and authorised for issue by the board:

**Liam O'Loane**  
Director

**Marie O'Loane**  
Director

Date: 29 January 2026

The notes on pages 3 to 4 form part of these financial statements.

**Notes to the Abridged Financial Statements  
For the Year Ended 30 April 2025**

**1. General information**

Industrial Temps (Ireland) Ltd is a limited liability Company. The registration number and address of the registered office are given in the company information section of these financial statements.

**2. Accounting policies**

**2.1 Basis of preparation of financial statements**

The financial statements have been prepared in accordance with Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and Irish statute comprising of the Companies Act 2014.

The preparation of financial statements in compliance with FRS 102 requires the use of certain critical accounting estimates. It also requires management to exercise judgment in applying the Company's accounting policies.

The following principal accounting policies have been applied:

**2.2 Revenue**

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. Revenue is measured as the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes. The following criteria must also be met before revenue is recognised:

**Sale of goods**

Revenue from the sale of goods is recognised when all of the following conditions are satisfied:

- the Company has transferred the significant risks and rewards of ownership to the buyer;
- the Company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
- the amount of revenue can be measured reliably;
- it is probable that the Company will receive the consideration due under the transaction; and
- the costs incurred or to be incurred in respect of the transaction can be measured reliably.

**Rendering of services**

Revenue from a contract to provide services is recognised in the period in which the services are provided in accordance with the stage of completion of the contract when all of the following conditions are satisfied:

- the amount of revenue can be measured reliably;
- it is probable that the Company will receive the consideration due under the contract;
- the stage of completion of the contract at the end of the reporting period can be measured reliably; and
- the costs incurred and the costs to complete the contract can be measured reliably.

**Notes to the Abridged Financial Statements  
For the Year Ended 30 April 2025**

**2. Accounting policies (continued)**

**2.3 Taxation**

Tax is recognised in profit or loss except that a charge attributable to an item of income and expense recognised as other comprehensive income or to an item recognised directly in equity is also recognised in other comprehensive income or directly in equity respectively.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the balance sheet date in the countries where the Company operates and generates income.

**3. Employees**

The average monthly number of employees, including the directors, during the year was as follows:

|           | <b>2025<br/>No.</b> | <b>2024<br/>No.</b> |
|-----------|---------------------|---------------------|
| Directors | <b>2</b>            | <b>2</b>            |

**4. Cash and cash equivalents**

|                          | <b>2025<br/>€</b> | <b>2024<br/>€</b> |
|--------------------------|-------------------|-------------------|
| Cash at bank and in hand | <b>54</b>         | <b>54</b>         |
|                          | <b>54</b>         | <b>54</b>         |

**5. Reserves**

**Profit and loss account**

The profit and loss account represents cumulative profits and losses net of dividends and other adjustments.

**6. Approval of financial statements**

The board of directors approved these financial statements for issue on 29 January 2026

