

**Company registration number: 655409**

**Turscar Limited**

**Unaudited abridged financial statements**

**for the financial year ended 31 December 2025**

# Turscar Limited

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**Turscar Limited**

**Directors and other information**

<b>Directors</b>	Laura Tessmer Steven Atkins
<b>Secretary</b>	Laura Tessmer
<b>Company number</b>	655409
<b>Registered office</b>	2nd Floor 13 Upper Baggot Street Dublin 4 D04W7K5
<b>Accountants</b>	Noel Ryan & Associates 7 Cabinteely Close Cabinteely Dublin 18

## **Turscar Limited**

### **Accountants' Report to the board of directors on the Unaudited financial statements of Turscar Limited**

We have compiled the abridged financial statements of Turscar Limited for the financial year ended 31 December 2025. These financial statements comprise the profit and loss account, balance sheet of the company for the financial year ended 31 December 2025, profit and loss account, statement of changes in equity and a summary of significant accounting policies and other explanatory information.

#### **Respective responsibilities of directors and accountants**

The company's directors are responsible for the financial statements. It is our responsibility to compile the financial statements of Turscar Limited from the accounting records, information and explanations supplied to us by the directors.

#### **Scope of work**

We compiled the financial statements in accordance with the guidance contained in Compilation Engagements – Technical Statement and the International Standard on Related Services 4410 (Revised), Compilation Engagements from the accounting records and information and explanations supplied to us by the directors. We have applied our expertise in accounting and financial reporting to assist you in the preparation and presentation of these financial statements in accordance with the provisions of Financial Reporting Standard 105, the Financial Reporting Standard applicable in the Republic of Ireland and Irish statute comprising the Companies Act 2014. We have complied with relevant ethical requirements, including principles of integrity, objectivity, professional competence and due care.

Since a compilation engagement is not an assurance engagement, we have not audited or otherwise attempted to verify the accuracy or completeness of such records, information and explanations and, accordingly, express no opinion on the financial statements.

Noel Ryan & Associates  
Certified Public Accountants  
7 Cabinteely Close  
Cabinteely  
Dublin 18

2 February 2026

**Turscar Limited**

**Balance sheet  
As at 31 December 2025**

	2025		2024	
	€	€	€	€
Fixed assets		13,916		16,788
Current assets	194,724		175,811	
Prepayments and accrued income	250		250	
Creditors: amounts falling due within one year		(30,647)		(13,648)
<b>Net current assets</b>		<u>164,327</u>		<u>162,413</u>
<b>Total assets less current liabilities</b>		<u>178,243</u>		<u>179,201</u>
Accruals and deferred income		(2,995)		(2,995)
<b>Net assets</b>		<u>175,248</u>		<u>176,206</u>
<b>Capital and reserves</b>		<u><u>175,248</u></u>		<u><u>176,206</u></u>

We, as directors of Turscar 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 of the Companies Act 2014 are satisfied;
- (c) 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);
- (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 Companies Act 2014 relating to financial statements so far as they are applicable to the company; and
- (e) 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 micro company and the abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

The financial statements have been prepared in accordance with the micro companies regime.

These abridged financial statements were approved by the board of directors on 2 February 2026 and signed on behalf of the board by:

Laura Tessmer  
Director

Steven Atkins  
Director

## Turscar Limited

### Notes to the abridged financial statements Financial year ended 31 December 2025

#### 1. General information

The company is a private company limited by shares, registered in Ireland. The address of the registered office is 2nd Floor, 13 Upper Baggot Street, Dublin 4, D04W7K5.

#### 2. Statement of compliance

These financial statements have been prepared in accordance with FRS 105, 'The Financial Reporting Standard applicable to the Micro-entities Regime'.

#### 3. Accounting policies and measurement bases

##### Basis of preparation

The financial statements have been prepared on the historical cost basis.

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.

##### Foreign currencies

Foreign currency transactions are initially recorded in the functional currency, by applying the spot exchange rate as at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated at the exchange rate ruling at the reporting date, with any gains or losses being taken to profit or loss.

##### Tangible assets

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

##### 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:

Fittings fixtures and equipment - 12.5% 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.

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

##### Defined contribution plans

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund.

#### 4. Appropriations of profit and loss account

	2025	2024
	€	€
At the start of the financial year	176,204	119,761
(Loss)/profit for the financial year	(958)	56,443
<b>At the end of the financial year</b>	<u>175,246</u>	<u>176,204</u>