

**PEMBROKE PUBLISHING (INTERIORS) LTD.  
ABRIDGED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 OCTOBER 2025**

# PEMBROKE PUBLISHING (INTERIORS) LTD.

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# PEMBROKE PUBLISHING (INTERIORS) LTD.

## STATEMENT OF FINANCIAL POSITION

AS AT 31 OCTOBER 2025

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	Notes	2025 €	€	2024 €	€
<b>Current assets</b>		-		-	
<b>Current liabilities</b>	<b>2</b>	(52,265)		(52,265)	
<b>Net current liabilities</b>			(52,265)		(52,265)
<b>Equity</b>					
Called up share capital presented as equity			125		125
Capital redemption reserve			2		2
Retained earnings	<b>3</b>	(52,392)		(52,392)	
<b>Total equity</b>			(52,265)		(52,265)

We, as directors of Pembroke Publishing (Interiors) Ltd., state that:

(a) the company is availing itself of the exemption from audit 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 section 358 is complied with;

(c) no notice under subsection (1) of section 334 has, in accordance with subsection (2) of that section, been served on the company; and

(d) the directors acknowledge the obligations of the company, under the Companies Act 2014, to:

(i) 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 year; and

(ii) to otherwise comply with the provisions of this Act relating to financial statements so far as they are applicable to the company.

(e) the company has relied on the specified exemption relating to the preparation of abridged financial statements contained in section 352 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 confirm that the abridged financial statements have been properly prepared in accordance with section 353 Companies Act 2014.

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

The financial statements were approved by the board of directors and authorised for issue on 2 March 2026 and are signed on its behalf by:

Declan Doran O'Reilly  
**Director**

Michael Nash  
**Director**

# PEMBROKE PUBLISHING (INTERIORS) LTD.

## STATEMENT OF CHANGES IN EQUITY

FOR THE YEAR ENDED 31 OCTOBER 2025

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	Share capital	Capital redemption reserve	Retained earnings	Total
	€	€	€	€
<b>Balance at 1 November 2023</b>	125	2	(53,242)	(53,115)
<b>Year ended 31 October 2024:</b>				
Profit and total comprehensive income for the year	-	-	850	850
	<u>125</u>	<u>2</u>	<u>(52,392)</u>	<u>(52,265)</u>
<b>Balance at 31 October 2024</b>	125	2	(52,392)	(52,265)
<b>Year ended 31 October 2025:</b>				
Profit and total comprehensive income for the year	-	-	-	-
	<u>125</u>	<u>2</u>	<u>(52,392)</u>	<u>(52,265)</u>
<b>Balance at 31 October 2025</b>	<u>125</u>	<u>2</u>	<u>(52,392)</u>	<u>(52,265)</u>

# PEMBROKE PUBLISHING (INTERIORS) LTD.

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 OCTOBER 2025

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### 1 Accounting policies

#### Company information

Pembroke Publishing (Interiors) Ltd. is a limited company domiciled and incorporated in Eire. The registered office is Glennon Beg, Aughawillan, Ballinamore, Co. Leitrim and its company registration number is 253872.

#### 1.1 Accounting convention

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102"), as adapted by Section 1A of FRS 102, and the requirements of the Companies Act 2014.

The financial statements are prepared in euros, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest €.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

#### 1.2 Cash and cash equivalents

Cash and cash equivalents are basic financial assets and include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 1.3 Financial instruments

The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the company's statement of financial position when the company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

#### **Basic financial assets**

Basic financial assets, which include trade and other receivables and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

#### **Classification of financial liabilities**

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

# PEMBROKE PUBLISHING (INTERIORS) LTD.

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2025

### 1 Accounting policies

(Continued)

#### **Basic financial liabilities**

Basic financial liabilities, including trade and other payables, bank loans, loans from fellow group companies and preference shares that are classified as debt, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade payables are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

### 1.4 Equity instruments

Equity instruments issued by the company are recorded at the proceeds received, net of transaction costs. Dividends payable on equity instruments are recognised as liabilities once they are no longer at the discretion of the company.

### 2 Current liabilities

	2025 €	2024 €
Other payables	52,265	52,265

### 3 Retained earnings

	2025 €	2024 €
At the beginning of the year	(52,392)	(53,242)
Profit for the year	-	850
At the end of the year	(52,392)	(52,392)

### 4 Approval of financial statements

The directors approved the financial statements on the 2 March 2026