

Company registration number: 320765

Nobber Pharmacy Ltd

**Unaudited abridged financial statements
for the financial year ended 31 March 2025**

Nobber Pharmacy Ltd

Contents

	Page
Directors and other information	1 - 2
Directors responsibilities statement	3 - 4
Balance sheet	5 - 6
Notes to the abridged financial statements	7 - 12

Nobber Pharmacy Ltd

Directors and other information

Directors	Madeleine Skoronski Vernon Skoronski
Secretary	Madeleine Skoronski
Company number	320765
Registered office	Nobber Pharmacy Ltd Kilima Main Street Nobber Co. Meath A82 K227
Business address	Kilima Main Street Nobber Co. Meath A82 K227
Accountants	Ryan & Company Proules House Shercock Road Carrickmacross Co. Monaghan A81 H016
Bankers	Bank of Ireland 78/81 Clanbrassil Street Dundalk Co Louth AIB 96 Clanbrassil Street Townparks Dundalk Co. Louth

Nobber Pharmacy Ltd

Directors and other information (continued)

Solicitors

Johanna Lacy Solicitors
Mespil House
Sussex Road
Dublin 4

Nobber Pharmacy Ltd

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 judgments 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.

On behalf of the board

Madeleine Skoronski

Director



Date: 22/12/25

Vernon Skoronski

Director



Nobber Pharmacy Ltd

Directors responsibilities statement

Directors' Declaration on Unaudited Financial Statements

In relation to the financial statements as set out on pages to 12

- The directors approve these financial statements and confirm that they are responsible for them, including selecting the appropriate accounting policies, applying them consistently and making, on a reasonable and prudent basis, the judgments underlying them. They have been prepared on the going concern basis on the grounds that the company will continue in business.
- The directors confirm that they have made available to Ryan & Company , the company's accounting records and provided all the information necessary for the compilation of the financial statements.
- The directors confirm that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the year ended 31/03/25.

This report was approved by the board of directors on 22/12/25 and signed on behalf of the board by:

On behalf of the board

Madeleine Skoronski
Director

A handwritten signature in blue ink that reads "Madeleine Skoronski". The signature is written in a cursive style with a long horizontal flourish at the end of the first name.

Vernon Skoronski
Director

A handwritten signature in blue ink that reads "Vernon Skoronski". The signature is written in a cursive style with a long horizontal flourish at the end of the first name.

Nobber Pharmacy Ltd

**Balance sheet
As at 31/03/25**

		2025		2024	
	Note	€	€	€	€
Fixed assets					
Tangible assets	6	1,797,766		1,798,330	
Financial assets	7	500,000		500,000	
			2,297,766		2,298,330
Current assets					
Debtors	48	2,102		2,047	
Cash at bank and in hand		2,924,458		2,848,470	
		2,926,560		2,850,517	
Creditors: amounts falling due within one year					
	9	(94,460)		(79,154)	
Net current assets			2,832,100		2,771,363
Total assets less current liabilities			5,129,866		5,069,693
Net assets			<u>5,129,866</u>		<u>5,069,693</u>
Capital and reserves					
Called up share capital presented as equity			127		127
Profit and loss account			5,129,739		5,069,566
Shareholders funds			<u>5,129,866</u>		<u>5,069,693</u>

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 7 to 12 form part of these abridged financial statements.

Nobber Pharmacy Ltd

**Balance sheet (continued)
As at 31/03/25**

We, as directors of Nobber Pharmacy Ltd 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 22/12/25 and signed on behalf of the board by:



Madeleine Skoronski
Director



Vernon Skoronski
Director

The notes on pages 7 to 12 form part of these abridged financial statements.

Nobber Pharmacy Ltd

Notes to the abridged financial statements Financial year ended 31/03/25

1. General information

The principal activity of the company is property rental. The company is a private company limited by shares, registered in Ireland and its company registration number is 320765. The address of the registered office is Nobber Pharmacy Ltd, Kilima, Main Street, Nobber, Co. Meath, A82 K227.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102 Section 1A, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

3. Accounting policies and measurement bases

Basis of preparation

The Financial Statements are prepared on the going concern basis, under the historical cost convention, (as modified by the revaluation of certain tangible fixed assets) and comply with the financial reporting standards of the Financial Reporting Council including FRS 102, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' as adapted by Section 1A of FRS 102 and the Companies Act 2014.

The financial statements are prepared in Euro, which is the functional currency of the entity.

Turnover

Turnover is recognised to the extent that the company obtains the right to consideration in exchange for its performance. Turnover comprises the fair value of consideration received and receivable exclusive of value added tax and after discounts and rebates.

Where the consideration receivable in cash or cash equivalents is deferred, and the arrangement constitutes a financing transaction, the fair value of the consideration is measured at the present value of all future receipts using the imputed rate of interest.

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have passed to the buyer, usually on the dispatch of the goods, the amount of turnover can be measured reliably, it is probable that the economic benefits associated with the transaction will flow to the entity and the costs incurred or to be incurred in respect of the transaction can be measured reliably.

Turnover from the provision of services is recognised in the accounting period in which the services are rendered and the outcome of the contract can be estimated reliably. The company uses the percentage of completion method based on the actual service performed as a percentage of the total services to be provided.

Interest Income

Interest income is recognised using the effective interest method.

Dividend Income

Dividend Income from Listed Investments is recognised when the Company's right to receive payment has been established.

Nobber Pharmacy Ltd

Notes to the abridged financial statements (continued) Financial year ended 31/03/25

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. Deferred tax is not provided for where it is considered immaterial.

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.

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
Long leasehold property	- 25%	straight line
Fittings fixtures and equipment	- 12.5%	straight line
Motor vehicles	- 25%	straight line
Computer Equipment	- 33%	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.

Nobber Pharmacy Ltd

Notes to the abridged financial statements (continued) Financial year ended 31/03/25

Investment property

The Company owns a Pharmacy Premises which is now held to earn long term rental income and for capital appreciation. Additionally the Company holds a Commercial Property comprising a three storey mid terrace building located close to Dublin City Centre. Investment Properties are initially recognised at cost. Investment Properties whose fair value can be measured reliably are measured at fair value. Changes in fair value are recognised in the profit and loss account.

Financial assets

Financial assets are initially recorded at cost, and subsequently stated at cost less any provision for diminution in value. Listed investments are measured at fair value with changes in fair value being recognised in profit or loss. Financial Assets held as long term investments are valued at cost less provision for permanent impairments in value.

Impairment

Assets not carried at fair value are also reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount.

The recoverable amount is the higher of an asset's fair value less costs to sell and value in use. Value in use is defined as the present value of the future pre-tax and interest cash flows obtainable as a result of the asset's continued use. The pre-tax and interest cash flows are discounted using a pre-tax discount rate that represents the current market risk free rate and the risks inherent in the asset. For the purposes of assessing impairment, assets are grouped at the lowest levels for which there are separately identifiable cash flows (cash-generating units).

If the recoverable amount of the asset (or asset's cash generating unit) is estimated to be lower than the carrying amount, the carrying amount is reduced to its recoverable amount. An impairment loss is recognised in the profit and loss account, unless the asset has been revalued when the amount is recognised in other comprehensive income to the extent of any previously recognised revaluation. Thereafter any excess is recognised in profit or loss.

If an impairment loss is subsequently reversed, the carrying amount of the asset (or asset's cash generating unit) is increased to the revised estimate of its recoverable amount but only to the extent that the revised carrying amount does not exceed the carrying amount that would have been determined (net of depreciation) had no impairment loss been recognised in prior periods. A reversal of an impairment loss is recognised in the profit and loss account.

Trade and other debtors

Trade and other debtors including amounts owed from group companies are recognised initially at transaction price (including transaction costs) unless a financing arrangement 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.

Nobber Pharmacy Ltd

Notes to the abridged financial statements (continued) Financial year ended 31/03/25

Creditors and accruals

Creditors and accruals 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 the transaction price and subsequently measured at amortised cost using the effective interest method.

As permitted by the amendment made to FRS 102 Section 11 for small entities by the FRC on 8 May 2017 amounts due from directors and shareholders of the entity are stated initially at the transaction price and subsequently at transaction price less repayments. The amortised cost model is not used.

Cash at bank and on hand

Cash and at bank and on hand include cash on hand, demand deposits and other term highly liquid investments regardless of maturity. Bank overdrafts are shown within borrowings in current liabilities on the balance sheet.

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.

4. Staff costs

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

5. Appropriations of profit and loss account

	2025	2024
	€	€
At the start of the financial year	5,069,566	5,028,580
Profit for the financial year	60,173	40,986
At the end of the financial year	<u>5,129,739</u>	<u>5,069,566</u>

Nobber Pharmacy Ltd

Notes to the abridged financial statements (continued)
Financial year ended 31/03/25

6. Tangible assets

	Investment property	Freehold property	Long leasehold property	Fixtures, fittings and equipment	Motor vehicles	Computer Equipment	Total
	€	€	€	€	€	€	€
Cost							
At 01/04/24	1,793,689	64,302	1,270	37,393	12,562	25,208	1,934,424
Additions	-	-	-	675	-	-	675
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Depreciation							
At 01/04/24	-	64,302	1,270	32,177	12,562	25,783	136,094
Charge for the financial year	-	-	-	1,239	-	-	1,239
At 31/03/25	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Carrying amount							
At 31/03/25	1,793,689	-	-	4,652	-	(575)	1,797,766
At 31/03/24	1,793,689	-	-	5,216	-	(575)	1,798,330
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

At the year end the company holds three investment properties, the Directors have prepared and provided their market value calculation of the value of these properties at the year end date, €1,793,689.

7. Financial assets

	Other investments other than loans	Total
	€	€
Cost		
At 01/04/24 and 31/03/25	500,000	500,000
Provision for diminution in value		
At 01/04/24 and 31/03/25	-	-
Carrying amount		
At 31/03/25	500,000	500,000
At 31/03/24	500,000	500,000
	<u> </u>	<u> </u>

8. Debtors

	2025	2024
	€	€
Prepayments	2,102	2,047
	<u> </u>	<u> </u>

Nobber Pharmacy Ltd

Notes to the abridged financial statements (continued) Financial year ended 31/03/25

9. Creditors: amounts falling due within one year

	2025	2024
	€	€
Trade creditors	123	123
Other creditors including tax and social insurance	90,101	75,606
Accruals	3,975	3,425
Deferred income	261	-
	<u>94,460</u>	<u>79,154</u>

10. 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	(29,012)	(10,497)
Advances made during the financial year	26,309	10,000
Amounts repaid during the financial year	(33,975)	(28,515)
At the end of the financial year	<u>(36,678)</u>	<u>(29,012)</u>

Disclosure for each director or other person is as follows:

Vernon Skoronski

This loan is unsecured, interest free and repayable on demand.

	2025	2024
	€	€
At the start of the financial year	(29,012)	(10,497)
Advances made during the financial year	26,309	10,000
Amounts repaid during the financial year	(33,975)	(28,515)
At the end of the financial year	<u>(36,678)</u>	<u>(29,012)</u>

11. Controlling party

The Ultimate Controlling Party is the Director, Vernon Skoronski.

12. Approval of financial statements

The board of directors approved these abridged financial statements for issue on 22 December 2025.