

**Barr Pomeroy Limited**  
**Unaudited abridged financial statements**  
**for the year ended 30 April 2025**

Contents

Page

---

Director's responsibilities statement 2

Balance sheet 3

Notes to the abridged financial statements 4 - 9

The director made the following statement in respect of the unaudited financial statements:

**“General responsibilities**

The director is responsible for preparing the Director's Report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the director to prepare financial statements for each financial year. Under the law the director has elected to prepare the financial statements in accordance with Companies Act 2014 and FRS 102 “The Financial Reporting Standard applicable in the UK and Republic of Ireland,” applying Section 1A of that Standard, issued by the Financial Reporting Council. Under company law, the director must not approve the financial statements unless he is 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 director is required to:

- select suitable accounting policies for the company financial statements and then apply them consistently.
- make judgements and 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.
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The director is 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 and enable them to ensure that the financial statements and Director's Report comply with the Companies Act 2014. He is 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.

**Director's declaration on unaudited financial statements**

In relation to the financial statements which comprise the profit and loss account, the balance sheet and the related notes:

The director approves these financial statements and confirms that he is responsible for them, including selecting the appropriate accounting policies, applying them consistently and making, on a reasonable and prudent basis, the judgements underlying them. They have been prepared on the going concern basis on the grounds that the company will continue in business.

The director confirms that to the best of his knowledge and belief, the accounting records reflect all the transactions of the company for the year ended 30 April 2025.“

**Signed on behalf of the board**

  
Michael Pomeroy

5 December 2025

---

**Barr Pomeroy Limited**

---

**Balance sheet**

as at 30 April 2025

---

	Notes	2025 €	2024 €
<b>Fixed assets</b>			
Investments	5	2,081,679	1,955,529
		-----	-----
<b>Current assets</b>			
Cash and cash equivalents		17,664	71,852
		-----	-----
		17,664	71,852
<b>Creditors</b>			
(Amounts falling due within one year)	6	(6,539)	(3,885)
		-----	-----
<b>Net current assets</b>		11,125	67,967
<b>Total assets less current liabilities</b>		2,092,804	2,023,496
		=====	=====
<b>Capital and reserves</b>			
Called up share capital presented as equity		969,426	969,426
Profit and loss account		1,123,378	1,054,070
		-----	-----
<b>Shareholders' equity</b>		2,092,804	2,023,496
		=====	=====

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland," applying Section 1A of that Standard. 14, as director of Barr Pomeroy 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 are satisfied,
- the shareholders of the company have not served a notice on the company under section 334(1) in accordance with section 334(2),
- I 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 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.
- the company has relied on the specified exemption contained in section 352 Companies Act 2014. The company 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 Companies Act 2014 and the small companies' regime.

Approved by the board and signed on its behalf by

  
Michael Pomeroy

5 December 2025

The notes on pages 4 to 9 form part of the abridged financial statements.

## **1 General information**

Barr Pomeroy Limited is a company limited by shares incorporated in the Republic of Ireland. 30 Braemor Park, Rathgar, Dublin 14, D14 HF24, Ireland is the registered office, which is also the principal place of business of the company. The nature of the company's operations and its principal activities are set out in the Director's Report. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

## **2 Accounting policies**

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company's financial statements.

### **Statement of compliance**

The financial statements of the company for the year ended 30 April 2022 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014.

### **Basis of preparation**

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention except for certain properties and financial instruments that are measured at revalued amounts or fair values, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for assets. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A, issued by the Financial Reporting Council.

### **Cash flow statement**

The company has availed of the exemption in FRS 102 Section 1A from the requirement to prepare a Cash Flow Statement because it is classified as a small company.

### **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 for the provision of services exclusive of value added tax and after discounts.

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 as the present value of all future receipts using the imputed rate of interest.

Turnover from the provision of services is recognised in the accounting period in which the services are rendered, and the outcome of the engagement 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.

**Investments**

Investments are measured initially at transaction price less attributable transaction costs. Subsequent to initial recognition such investments that can be measured reliably are measured at fair value with changes recognised in the profit and loss account. Income together with any related withholding tax is recognised in the profit and loss account in the year in which it is receivable.

At each reporting date investments are reviewed to determine whether there is any indication that those assets have suffered an impairment loss. If there is an indication of possible impairment, the recoverable amount of any affected asset is estimated and compared with its carrying amount. If estimated recoverable amount is lower, the carrying amount is reduced to its estimated recoverable amount, and an impairment loss is recognised immediately in profit or loss.

If an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of its recoverable amount, but not more than the amount that would have been determined had no impairment loss been recognised for the asset in prior years. A reversal of an impairment loss is recognised immediately in profit or loss.

**Employee benefits**

The company provides a range of benefits to employees, including paid holiday arrangements.

Short term benefits, including holiday pay and other similar non-monetary benefits, are recognised as an expense in the period in which the service is received.

A defined contribution plan is a post-employment benefit plan under which the company pays fixed contributions into a separate entity and has no legal or constructive obligation to pay further amounts. Obligations for contributions to defined contribution pension plans are recognised as an expense in the profit and loss account in the periods during which services are rendered by employees.

**Taxation**

Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the year and is calculated using the tax rates and laws that have been enacted or substantially enacted at the balance sheet date. Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are differences between the company's taxable profits and its results as stated in the financial statements. Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply to the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantially enacted at the balance sheet date.

**Foreign currencies**

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the balance sheet date. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated at the rates of exchange ruling at the date of the transaction. Non-monetary items that are measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined. The resulting exchange differences are dealt with in the profit and loss account.

### **Provisions**

Provisions are recognised when the company has a present legal or constructive obligation as result of past events; it is probable that an outflow of resources will be required to settle the obligation; and the amount of the obligation can be estimated reliably. Where there are several similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. A provision is recognised even if the likelihood of an outflow with respect to any one item included in the same class of obligations may be small. Provisions are measured at the present value of the expenditures expected to be required to settle the obligation using a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the obligation. The increase in the provision due to the passage of time is recognised as a finance cost.

### **Contingencies**

Contingent liabilities, arising as a result of past events, are not recognised when (i) it is not probable that there will be an outflow of resources or that the amount cannot be reliably measured at the reporting date or (ii) when the existence will be confirmed by the occurrence or non-occurrence of uncertain future events not wholly within the company's control. Contingent liabilities are disclosed in the financial statements unless the probability of an outflow of resources is remote. Contingent assets are not recognised. Contingent assets are disclosed in the financial statements when an inflow of economic benefits is probable.

### **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.

### **3 Significant accounting judgements and key sources of estimation uncertainty**

The preparation of these financial statements requires management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets, liabilities, income and expenses. Judgements and estimates are continually evaluated and are based on historical experiences and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The company makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal the related actual results. The estimate and assumption that may have a significant risk of causing a material adjustment to the carrying amounts of assets within the next financial year.

---

**Barr Pomeroy Limited**

---

**Notes to the abridged financial statements****for the year ended 30 April 2025**

---

**4 Employees**

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

	<b>2025 Number</b>	<b>2024 Number</b>
Management	1	1
	-----	-----
	1	1
	=====	=====

**5 Investments**

	<b>Listed Investments</b>	<b>Unlisted investments</b>	<b>Total</b>
	<b>€</b>	<b>€</b>	<b>€</b>
<b>Investments Cost or Valuation</b>			
At 1 May 2024	1,855,529	100,000	1,955,529
Additions	50,000	-0-	50,000
Revaluations	76,150	-0-	76,150
At 30 April 2025	<u>1,981,679</u>	<u>100,000</u>	<u>2,081,679</u>

**6 Creditors**

(Amounts falling due within one year)

	<b>2025 €</b>	<b>2024 €</b>
Taxation	-0-	-0-
Accrued expenses	6,539	3,885
	-----	-----
	6,539	3,885
	=====	=====

---

**Barr Pomeroy Limited**

---

**Notes to the abridged financial statements****for the year ended 30 April 2025**

---

**7 Securities**

The company's EFT, credit card and overdraft facilities are secured by a floating debenture over the assets and undertakings of the company.

<b>8 Directors' remuneration and transactions</b>	<b>2025</b>	<b>2024</b>
	€	€
Remuneration	-0-	-0-

**9 Related party transactions**

The board of directors are the only key management personnel. The total remuneration in respect of the board of directors is provided in note 9 of these financial statements.

<b>10 Share capital</b>	<b>2025</b>	<b>2024</b>	
	€	€	
<i>Allotted called-up and fully paid: -</i>			
261,308	Ordinary shares of €1 each	261,308	261,308
708,018	A ordinary shares of €1 each	708,018	708,018
100	B ordinary shares of €1 each	100	100
		<u>969,426</u>	<u>969,426</u>

**11 Capital commitments**

The company had no capital commitments at the balance sheet date.

**12 Post-Balance sheet events**

There have been no significant events affecting the company since the year-end.

<b>13 Profit and loss account</b>	<b>2025</b>	<b>2024</b>
	€	€
Opening balance	1,054,070	928,020
Profit for the year	69,308	126,050
Closing balance	<u>1,123,378</u>	<u>1,054,070</u>

---

**Barr Pomeroy Limited**

---

**Notes to the financial statements**

**for the year ended 30 April 2025**

---

**14 Controlling interest**

The company is controlled by Michael Pomeroy.

**15 Approval of financial statements**

The financial statements were approved and authorised for issue by the board of directors on 5 December 2025.