

Company Number: 759878

Lilian Forberg Limited

Abridged Unaudited Financial Statements

**for the financial period from 13 March 2024 (date of incorporation) to 30 April
2025**

Lilian Forberg Limited

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Lilian Forberg Limited

DIRECTOR AND OTHER INFORMATION

Director	Lilian Forberg (Appointed 13 March 2024)
Company Secretary	Ian Downes (Appointed 13 March 2024)
Company Number	759878
Registered Office	29 Dodderbrook Lawn Ballycullen Dublin 24 D24 KRY7 Ireland
Business Address	29 Dodderbrook Lawn Ballycullen Dublin 24 D24 KRY7 Ireland
Accountants	MHOS & Co Limited Chartered Certified Accountants Unit 21 (D3) Bymac Centre Northwest Business Park Blanchardstown D15 W027 Ireland
Bankers	Bank of Ireland Tallaght Dublin 24 Ireland

Lilian Forberg Limited

DIRECTOR'S RESPONSIBILITIES STATEMENT

for the financial period from 13 March 2024 (date of incorporation) to 30 April 2025

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 period. Under that law, the director has 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", applying Section 1A of that Standard, issued by the Financial Reporting Council. Under company law, the director must not approve the financial statements unless she is satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as at the financial period end date and of the profit or loss of the company for the financial period 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 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 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, enable her to ensure that the financial statements and Director's Report comply with the Companies Act 2014. She 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.

Signed on behalf of the board

Lilian Forberg
Director

13 January 2026

Lilian Forberg Limited
STATEMENT OF FINANCIAL POSITION

as at 30 April 2025

	Notes	Apr 25 €
Non-Current Assets		
Property, plant and equipment	8	2,275
Current Assets		
Receivables	9	100
Cash and cash equivalents		77,408
		<u>77,508</u>
Payables: amounts falling due within one year	10	(19,198)
		<u>58,310</u>
Net Current Assets		58,310
Total Assets less Current Liabilities		60,585
Equity		
Called up share capital presented as equity		100
Retained earnings		60,485
		<u>60,585</u>
Equity attributable to owners of the company		60,585

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.

I as Director of Lilian Forberg 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 are satisfied,

(c) the shareholders of the company have not served a notice on the company under section 334(1) in accordance with section 334(2),

(d) 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 period and of its profit or loss for such a financial period and to otherwise comply with the provisions of the Companies Act 2014 relating to financial statements so far as they are applicable to the company,

(e) 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 on 13 January 2026 and signed on its behalf by:

Lilian Forberg
Director

Lilian Forberg Limited
STATEMENT OF CHANGES IN EQUITY

as at 30 April 2025

	Called up share capital €	Retained earnings €	Total €
Profit for the financial period	-	60,485	60,485
Net proceeds of equity Ordinary share issue	100	-	100
At 30 April 2025	100	60,485	60,585

Lilian Forberg Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial period from 13 March 2024 (date of incorporation) to 30 April 2025

1. General Information

Lilian Forberg Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 759878. The registered office of the company is 29 Dodderbrook Lawn, Ballycullen, Dublin 24, D24 KRY7, Ireland. The Principal Activity of the company is content creation and photography. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

2. Summary of Significant 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 financial period ended 30 April 2025 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014. These are the company's first set of financial statements prepared in accordance with FRS 102.

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.

The company qualifies as a small company as defined by section 280A of the Companies Act 2014 in respect of the financial period, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Companies Act 2014 and Section 1A of FRS 102.

Revenue

Revenue comprises the invoice value of goods supplied by the company, exclusive of trade discounts and value added tax.

Property, plant and equipment and depreciation

Property, plant and equipment are stated at cost or at valuation, less accumulated depreciation. Cost comprises purchase price and other directly attributable costs. The charge to depreciation is calculated to write off the original cost or valuation of property, plant and equipment, less their estimated residual value, over their expected useful lives as follows:

Fixtures, fittings and equipment	-	12.5% Straight line
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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.

Trade and other receivables

Trade and other receivables are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases the receivables are stated at cost less impairment losses for bad and doubtful debts.

Trade and other payables

Trade and other payables are initially recognised at fair value and thereafter stated at amortised cost using the effective interest rate method, unless the effect of discounting would be immaterial, in which case they are stated at cost.

Lilian Forberg Limited**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

for the financial period from 13 March 2024 (date of incorporation) to 30 April 2025

Taxation and deferred taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the financial period and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Statement of Financial Position 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 temporary 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 in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the Statement of Financial Position date.

Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the Statement of Financial Position 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 Income Statement.

Ordinary share capital

The ordinary share capital of the company is presented as equity.

3. Adoption of FRS 102

This is the first set of financial statements prepared by Lilian Forberg Limited in accordance with accounting standards issued by the Financial Reporting Council, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A (Small Entities). The company transitioned from previously extant Irish and UK GAAP to FRS 102 Section 1A as at 1 January 2016.

4. Period of financial statements

The financial statements are for the 13 month 18 days period from 13 March 2024 (date of incorporation) to 30 April 2025.

5. Statement on previous periods

The company did not present financial statements for previous periods.

6. Operating profit

Apr 25
€

Operating profit is stated after charging:

Depreciation of property, plant and equipment

325

7. Employees

Apr 25
Number

Administration

1

Lilian Forberg Limited**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

for the financial period from 13 March 2024 (date of incorporation) to 30 April 2025

8. Property, plant and equipment	Fixtures, fittings and equipment €	Total €
Cost		
At 13 March 2024	-	-
Additions	2,600	2,600
	<hr/>	<hr/>
At 30 April 2025	2,600	2,600
	<hr/>	<hr/>
Depreciation		
At 13 March 2024	-	-
Charge for the financial period	325	325
	<hr/>	<hr/>
At 30 April 2025	325	325
	<hr/>	<hr/>
Carrying amount		
At 30 April 2025	2,275	2,275
	<hr/> <hr/>	<hr/> <hr/>
9. Receivables		Apr 25 €
Called up share capital not paid		100
		<hr/> <hr/>
10. Payables		Apr 25 €
Amounts falling due within one year		
Taxation		19,198
		<hr/> <hr/>
11. Income Statement		Apr 25 €
At 13 March 2024		-
Profit for the financial period		60,485
		<hr/>
At 30 April 2025		60,485
		<hr/> <hr/>
12. Capital commitments		
The company had no material capital commitments at the financial period-ended 30 April 2025.		
13. Director's remuneration		Apr 25 €
Remuneration		46,750
		<hr/> <hr/>
14. Events After the End of the Reporting Period		
There have been no significant events affecting the company since the financial period-end.		
15. Approval of financial statements		
The financial statements were approved and authorised for issue by the board on 13 January 2026.		