

Pembroke Commercial Limited

Reports and unaudited
financial statements

Year ended
31 August 2025

Registered number 503334

Pembroke Commercial Limited

Report and unaudited financial statements

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Pembroke Commercial Limited

Directors and other information

Directors	Kevin Warren Jeanne Quirk
Secretary	Kevin Warren
Registered office	39 Northumberland Road Ballsbridge Dublin 4
Registered number	503334

Pembroke Commercial Limited

Statement of directors' responsibilities

General responsibilities

The directors are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and Generally Accepted Accounting Practice in Ireland, including the accounting standards issued by the Accounting Standards Board.

Company law requires the directors to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these financial statements, the directors are required to:

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

The directors are responsible for keeping proper books of account that disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Acts 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.

The directors are responsible for the maintenance and integrity of the corporate and financial information included in the company's website. Legislation in Ireland governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Directors' declaration on unaudited financial statements

In relation to the financial statements as set out on pages 3 to 5:

(a) 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 judgements underlying them. They have been prepared on the going concern basis on the grounds that the company will continue in business.

(b) 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 ending 31 August 2025.

On behalf of the board



Kevin Warren
Director



Jeanne Quirk
Director

13 January 2026

Pembroke Commercial Limited

Balance sheet

as at 31 August 2025 (abridged)

	<i>Notes</i>	2025	2024
<u>Current Assets</u>		€	€
Cash at Bank		7,544	7,544
Debtors		50,000	50,000
		<hr/>	<hr/>
Total assets		57,544	57,544
		<hr/>	<hr/>
<u>Creditors</u>			
Creditors		0	(0)
		<hr/>	<hr/>
Net Assets (Liabilities)		57,544	57,544
		<hr/>	<hr/>
Capital and reserves			
Called up share capital	2	100	100
Profit and loss account		57,444	57,444
		<hr/>	<hr/>
		57,544	57,544
		<hr/>	<hr/>

We, as directors of Pembroke Commercial 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 s.358 are satisfied,
- the shareholders of the company have not served a notice on the company under s.334(1) in accordance with s.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 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 s.352 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 s.353 Companies Act 2014.

On behalf of the board:



Kevin Warren
Director



Jeanne Quirk
Director

13 January 2026

Pembroke Commercial Limited

Notes

forming part of the financial statements

1 Statement of accounting policies

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with generally accepted accounting principles in Ireland and Irish Statute comprising the Companies Act 2014. The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company's financial statements.

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.

Cash flow Statement

The company has availed of the exemption in FRS 1 from the requirement to produce a cash flow statement because it is classed as a small company.

2 Share capital	2025	2024
	€	€
<i>Authorised:</i>		
1,000,000 Ordinary shares of €1.00 each	1,000,000	1,000,000
	=====	=====
	€	€
<i>Allotted, issued and fully paid:</i>		
2 Ordinary shares of €1.00 each	100	100
	=====	=====

The directors' and secretary's interests in the shares of the company are as follows:-

Name	Class of Shares	Number Held at	
		31/08/25	31/08/24
Kevin Warren	Ordinary Shares Class 1	100	100

3. Approval of Financial Statements

The financial statements were approved and authorised for issue by the board of directors on 13 January 2026.

Pembroke Commercial Limited

Notes *(continued)*

4. Directors Remuneration

	2025 €	2024 €
Ciaran Warren	nil	nil
Kevin Warren	nil	nil

5. Employees

	2025	2024
Average No. of employees during year	nil	nil