

Registration Number 472175

Pembroke Mews Management CLG
Directors' Report and Financial Statements
for the year ended 30 June 2025

Pembroke Mews Management CLG

Company Information

Directors	Susan McCarthy John Monaghan
Secretary	John Monaghan
Company Number	472175
Registered Office	73 Pembroke Lane Ballsbridge Dublin 4
Accountants	Byrne Moreau Connell 2 Clanwilliam Square Dublin 2
Business Address	73 Pembroke Lane Ballsbridge Dublin 4

Pembroke Mews Management CLG

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Pembroke Mews Management CLG

Directors' Report for the year ended 30 June 2025

The directors present their report and the financial statements for the year ended 30 June 2025.

Principal Activity and Review of the Business

The principal activity of the company is to hold in trust the common areas of Pembroke Mews and to manage those areas if so required. The company has no other assets or liabilities and has not engaged in any financial activities in the current year.

Principal risks and uncertainties

The company is supported by shareholder funding. The directors ensure that there is sufficient funding for the future activities of the company.

Results And Dividends

The profit for the year after providing for depreciation and taxation amounted to € - (2024 - € -).

The directors do not recommend payment of a final dividend.

Directors and their Interests

The directors who served during the year and their interests in the company are as stated below:

	2025	2024
Susan McCarthy	Member	Member
John Monaghan	Member	Member

There were no changes in the above details between 30 June 2025 and the date of signing the financial statements.

Accounting records

The measures that the directors have taken to secure compliance with the requirements of sections 281 to 285 of the Companies Act 2014 with regard to the keeping of accounting records are the employment of appropriately qualified accounting personnel and the maintenance of appropriate accounting systems. The company's accounting records are kept at 73 Pembroke Lane, Ballsbridge, Dublin 4.

Pembroke Mews Management CLG

**Directors' Report
for the year ended 30 June 2025**

Directors' Responsibilities

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 FRS 105 The Financial Reporting Standard applicable to the Micro-companies regime ("relevant financial reporting framework"). 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 for the company's 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; 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 and enable the financial statements to be prepared. 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 :

Susan McCarthy

)

John Monaghan

) Directors

)

31 January 2026

Pembroke Mews Management CLG

Accountants' Report to the Shareholders of Pembroke Mews Management CLG

We have compiled the financial statements set out on pages 6 to 9 of Pembroke Mews Management CLG for the period ended 30 June 2025.

Respective responsibilities of directors and accountants

As described on page 3 the company's directors are responsible for the preparation of financial statements. It is our responsibility to compile the financial statements of Pembroke Mews Management CLG from the accounting records, information and explanations supplied to us by the directors.

Scope of work

We compiled the financial statements in accordance with the guidance contained in Miscellaneous Technical Statement 14 Compiling and Reporting on financial statements not subject to Audit and from the accounting records and information and explanations supplied to us by the directors.

We have not audited or otherwise attempted to verify the accuracy or completeness of such records, information and explanations and, accordingly, express no opinion on the financial statements.

JOSEPH MOREAU FCA

for & on behalf of

Byrne Moreau Connell

Chartered Accountants

2 Clanwilliam Square

Dublin 2

31st January 2026

Date

Pembroke Mews Management CLG

**Income & Expenditure Account
for the year ended 30 June 2025**

	Continuing operations	
Notes	2025	2024
	€	€
Retained profit for the year	-	-

There were no recognised gains or losses other than the profit or loss for the above two financial years.

Pembroke Mews Management CLG

**Balance Sheet
as at 30 June 2025**

Notes	<u>2025</u> €	<u>2024</u> €
Fixed Assets		
Tangible assets	-	-
Current Assets		
Cash at bank and in hand	-	-
Creditors: amounts falling due within one year	-	-
Net Current Liabilities	-	-
Total Assets Less Current Liabilities	-	-
Capital and Reserves		
Reserves	-	-
Members' funds	-	-

The financial statements were approved by the board on 31 January 2026 and signed on its behalf by :

Susan McCarthy
Director

John Monaghan
Director

Pembroke Mews Management CLG

Notes to the Financial Statements for the year ended 30 June 2025

1. Accounting Policies

1.1. Basis of Accounting

The financial statements have been prepared in accordance with the Companies Act 2014 and FRS 105, The Financial Reporting Standard for the micro-entities regime, as issued by the Financial Reporting Council.

Accounting Convention

The financial statements have been prepared under the historical cost convention. The company has consistently applied all relevant accounting standards.

1.2. Financial instruments

Financial assets and financial liabilities are recognised when the company becomes a party to the contractual provisions of the instrument.

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.

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the company intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Bank debt is measured at amortised cost using the effective interest method.

Debt instruments that are classified as payable or receivable within one year on initial recognition and which meet the above conditions are measured at the undiscounted amount of the cash or other consideration expected to be paid or received, net of impairment.

2. Critical accounting judgements and key sources of estimation uncertainty.

In the application of the Company's accounting policies the directors are required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates. The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period or in the period of the revision and future periods if the revision affects both current and future periods.

Information about critical judgements in applying accounting policies that have the most significant effect on the amounts recognised in the financial statements is included in the accounting policies and notes to the financial statements.

The directors make estimates and assumptions concerning the future in the process of preparing the company's financial statements. The resulting accounting estimates will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next financial year are addressed below, where relevant.

Pembroke Mews Management CLG

**Notes to the Financial Statements
for the year ended 30 June 2025**

3. Capital commitments

The company has no commitments other than those disclosed in the accounts.

4. Contingent liabilities

There are no contingent liabilities other than those reflected in the accounts.

5. Approval of financial statements

The financial statements were approved by the Board on 31 January 2026.