
UNIQUE CATCH LIMITED

ABRIDGED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MAY 2025

REGISTERED NUMBER: 697251

UNIQUE CATCH LIMITED

ABRIDGED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MAY 2025

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UNIQUE CATCH LIMITED

DIRECTORS AND OTHER INFORMATION

DIRECTORS: Aidan Chadwick
Karen Doran

SECRETARY: Karen Doran

ACCOUNTANTS: KCA
Chartered Accountants
18A Redleaf Business Park
Turvey Avenue
Donabate
Co Dublin

REGISTERED OFFICE: 18A Redleaf Business Park
Turvey Avenue
Donabate
Co Dublin

UNIQUE CATCH LIMITED

BALANCE SHEET AS AT 31 MAY 2025

	Note	2025 €	2024 €
Fixed assets		-	-
Current assets		280	280
Creditors: Amounts falling due within one year	4	-	-
Net current assets		280	280
Total assets less current liabilities		280	280
Creditors: Amounts falling due after more than one year	4	-	-
Accruals and deferred income		-	-
NET ASSETS		280	280
CAPITAL AND RESERVES		280	280

These financial statements have been prepared in accordance with the Micro Companies

We, as directors of Unique Catch Limited, state that:

- (a) the company is availing itself of audit exemption - 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 basis that section 358 is complied
- (c) no notice under subsection (1) of section 334 has, in accordance with subsection (2) of that section, been served on the company; and
- (d) We acknowledge the obligations of the company, 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 that financial year, and otherwise comply with the provisions of the Companies Act 2014 relating to financial statements so far as they are applicable to the company.

UNIQUE CATCH LIMITED

BALANCE SHEET AS AT 31 MAY 2025 - continued

In preparing these abridged financial statements, we have relied on the exemption contained in section 352 of the Companies Act 2014 on the ground that the company is a small company and qualifies for the micro companies regime and is entitled to the benefit of that exemption. These abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

Approved by the Board of Directors and signed on its behalf by:

Aidan Chadwick
Director

22 January 2026

Karen Doran
Director

22 January 2026

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MAY 2025

1. GENERAL INFORMATION

The financial statements comprising the Profit and Loss Account, the Balance Sheet and the related notes constitute the individual financial statements of Unique Catch Limited for the financial year ended 31 May 2025.

Unique Catch Limited is a private company limited by shares (registered under Part 2 of Companies Act 2014), incorporated and registered in the Republic of Ireland, CRO number 697251. The registered office is 18A Redleaf Business Park, Turvey Avenue, Donabate, Co.

Currency

The financial statements have been presented in the Euro currency (€) without rounding.

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.

Basis of financial statements

The financial statements have been prepared on a going concern basis and in accordance with the historical cost convention. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 (the Act) and FRS 105 *The Financial Reporting Standard applicable to Micro-entities Regime* issued by the Financial Reporting Council and promulgated by the Institute of Chartered Accountants in Ireland. The company qualifies as a micro company for the period, as defined by Section 280D of the Act, in respect of the financial year and has applied the rules of 'Micro Companies Regime' in accordance with section 280E of the Act and FRS 105.

Tangible fixed assets

All tangible assets are initially recorded at historical cost. This includes legal fees, stamp duty and other non-refundable purchase taxes, and also any costs directly attributable to bringing the asset to its location and necessary for it to be capable of operating in the manner intended by management, which can include the costs of site preparation, initial delivery and handling, installation and assembly, and testing of functionality.

UNIQUE CATCH LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MAY 2025

Depreciation

Depreciation is provided on a straight-line basis at rates, which are estimated to reduce the assets to realisable values by the end of their expected useful lives.

Depreciation is charged when the asset is substantially ready for use. The assets' residual values and useful lives are reviewed, and adjusted, if appropriate, at the end of each reporting period. The effect of any change is accounted for prospectively. Repairs, maintenance and minor inspection costs are expensed as incurred.

Stocks and work in progress

Stocks are stated at the lower of cost and net realisable value using the first in first out method. In the case of finished goods and work in progress, cost is defined as the aggregate cost of raw material, direct labour and the attributable proportion of direct production overheads based on a normal level of capacity. Net realisable value is based on normal selling price, less further costs expected to be incurred to completion and disposal.

At the end of each reporting period, stocks and work in progress are assessed for impairment. If an item (or group of items) is impaired, an impairment loss is recognised.

Income

Income is stated net of trade discounts, volume rebates, VAT and similar taxes and derives from the provision of goods and services falling within the company's ordinary activities. Income on sale of goods is recognised when the company has transferred the significant risks and rewards of ownership in the goods, which usually takes place when the goods are physically delivered to the buyer. Income on supply of services is recognised by reference to the stage of completion of the service at the end of the financial year. The stage of completion is determined primarily on the basis of time costs applied to individual service assignments. Deposits received from customers in advance of completion of sales of goods or in advance of the stage of completion of services at the end of the financial year are not recognised as income and are included in creditors.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MAY 2025

Government grants

Grants are recognised at fair value when there is reasonable assurance that the grant will be received and all attaching conditions will be complied with. Grants towards capital expenditure are credited to deferred income and are released to the profit and loss account over the expected useful life of the related assets, by equal annual instalments. Grants towards revenue expenditure are released to the profit and loss account as the related expenditure is incurred.

Dividends

Dividends to the company's equity shareholders are recognised as a liability of the company when approved by the company's shareholders.

Retirement benefit costs

The company operates a defined contribution scheme. Retirement benefit contributions in respect of the scheme for employees are charged to the profit and loss account as they become payable in accordance with the rules of the scheme. The assets are held separately from those of the company in an independently administered fund. Differences between the amounts charged in the profit and loss account and payments made to the retirement benefit scheme are treated as assets or liabilities.

Once-off termination payments that are not required by contract, legislation, or other obligations or commitments, are recognised in the financial year in which they become payable.

Short term employee benefits

Short term benefits, including holiday pay, are recognised as an expense in the period in which employees have become entitled to the benefits as a result of service rendered to the company.

Leasing and hire purchase commitments

Assets held under finance leases and hire purchase contracts are recognised in the balance sheet and are depreciated over their useful lives with the corresponding lease or hire purchase obligation being recognised as a liability. The interest element of the finance lease rentals are charged to the profit and loss account over the period of the lease and represent a constant periodic rate of interest on the balance of capital repayments outstanding.

Operating lease rentals are charged to the profit and loss account on a straight-line basis over the lease term.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MAY 2025

Taxation

The charge for taxation is based on the profit for the financial year and is calculated with reference to the tax rates applying at the financial year end date in the jurisdiction where the tax is applied. Deferred taxation is not recognised.

Foreign currencies

Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are retranslated at the rate of exchange ruling at the financial year end date. Non-monetary items that are measured at historical cost are translated at the foreign exchange rate ruling at the date of the transaction. All foreign exchange differences are taken to the profit and loss account.

Financial Instruments

Ordinary Share Capital

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

Cash and cash equivalents

Cash consists of cash on hand and demand deposits.

Other financial assets

Other financial assets, including trade debtors for goods sold to customers on short-term credit, are initially measured at the transaction price including transaction costs, and are subsequently measured at the transaction price plus transaction costs not yet recognised, cumulative interest income less repayments and impairment, where there is evidence of impairment.

Loans and borrowings

All loans made by the company are initially recorded at the amount loaned plus transaction costs. Subsequently, loans made by the company are stated at the transaction price plus transaction costs not yet recognised and cumulative interest income earned minus repayments and any reduction for impairment or uncollectability, where there is evidence of impairment.

All borrowings by the company are initially recorded at the amount borrowed less transaction costs. Subsequently, borrowings are stated at the transaction price minus transaction costs not yet recognised and repayments plus cumulative interest expenses incurred.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MAY 2025

Loans and borrowings - continued

Loans and borrowings are classified as current assets or liabilities unless the borrower has an unconditional right to defer settlement of the liability for at least twelve months after the financial year end date.

Other financial liabilities

Other financial liabilities, including trade creditors, are initially measured at transaction price less transaction costs, and are subsequently measured at the transaction price less transaction costs not yet recognised in profit or loss and repayments plus cumulative interest expenses incurred.

Impairment of financial assets

At the end of each reporting period, the company assesses whether there is evidence of impairment of any financial assets, including investments, loans, trade debtors and cash. If there is evidence of impairment, impairment losses are recognised in the Profit and Loss account in that financial year.

3. CREDITORS

Security given in respect of creditors

The aggregate amount of debts included within creditors at the year-end in respect of which security has been given is €NIL.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MAY 2025

4. GUARANTEES AND OTHER FINANCIAL COMMITMENTS

Capital commitments

At the financial year end date the company had the following financial commitments:

	2025 €	2024 €
Property, plant and equipment	-	-
	<u>-</u>	<u>-</u>
<i>Finance leases and hire purchase contracts</i>	<u>-</u>	<u>-</u>

In addition to the capital commitments set out above, the company has entered into contracts whose inception occurs after the financial year end date amounting to:

	2025 €	2024 €
Finance leases and hire purchase contracts	-	-
	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>

Operating lease commitments

Total future minimum lease payments under non-cancellable operating leases are as follows:

	2025 €	2024 €
Property, plant and equipment	-	-
	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MAY 2025

4. GUARANTEES AND OTHER FINANCIAL COMMITMENTS - continued

Retirement benefit commitments

An amount of €NIL was included in accruals in respect of pension contributions to the defined contribution pension scheme. The company had no further commitments in respect of pension commitments at the end of the year (or the previous year), other than those included in the balance sheet.

No security has been given in respect of the above financial commitments.

5. CONTINGENT LIABILITIES

There were no contingent liabilities at the year end or the preceding year end.

6. APPROPRIATION OF PROFIT AND LOSS ACCOUNT

	2025	2024
	€	€
Profit brought forward at the beginning of the financial year	180	180
Profit/(loss) for the financial year	-	-
Dividends paid	-	-
Dividends liable to be paid	-	-
Profit carried forward at the end of the financial year	<u>180</u>	<u>180</u>