

REPORT OF THE DIRECTORS

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The Directors present their annual report and the financial statements for the year ended 31st August 2025

**Principle Activity**

The company operates a fish retail shop in Rosemount Shopping Centre, Rathfarnham, Dublin 16

**Business Review**

The directors do not recommend the payment of a dividend.

**Results for the year**

Loss for the year	€	29,279
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**Directors and their shareholdings**

		%
Ray Stephens		50
Philomena Stephens		50

**Safety, Health and Welfare at Work Act 2005**

The well being of the company's employees is safeguarded through the strict adherence to health and safety standards. The Safety, Health and Welfare at Work Act 2005 imposes certain requirements on employers and the company has taken the necessary action to ensure compliance with the Act, including the adoption of a safety statement.

**Accounting Records**

The Directors acknowledge their responsibility under Section 202 of the Companies Act 2014 to keep proper books and records for the company.

Signed on behalf of the board on 10th February 2026

Ray Stephens, Director

Philomena Stephens, Director

BALANCE SHEET AS AT 31ST AUGUST 2025

	Notes	2025 €	2024 €
<b>FIXED ASSETS</b>			
Tangible assets	4	11,125	12,714
<b>CURRENT ASSETS</b>			
Debtors and prepayments		-	-
Stock		9,950	9,950
Cash at bank		268,055	293,943
		<u>278,005</u>	<u>303,893</u>
<b>CREDITORS (amounts falling due within 1 year)</b>	5	<u>55,845</u>	<u>54,043</u>
CURRENT ASSETS LESS CURRENT LIABILITIES		<u>233,285</u>	<u>262,564</u>
<b>REPRESENTED BY:</b>			
Share Capital	6	100	100
Profit & Loss Account		233,185	262,464
		<u>233,285</u>	<u>262,564</u>

We, as Directors of Rays Catch Limited, state that,

- (a) the company is availing itself of the exemptions provided for by Chapter 15 of Part 6 of the Companies Act 2014
- (b) the company satisfies the conditions specified in S 358 of the 2014 Act:
- (c) the shareholders of the company have not served notice on the company in accordance with section 334(1) in accordance with S 334 (2) of the 2014 Act.
- (d) we acknowledge the company's obligations under the Companies Act 2014, to keep proper books of account and to prepare accounts which give a true and fair view of the state of affairs 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 the Companies Act 2014 relating to Financial Statements so far as they are applicable to the company
- (e) we hereby certify that we have relied on the specific exemptions contained in S 352 Companies Act 2014, Rays Catch Limited 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

The financial statements were approved by the board of Directors on 10th February 2026 and signed on its behalf by:

Ray Stephens, Director

Philomena Stephens, Director

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST AUGUST 2025

	2025	2024
	€	€

**1 STAFF NUMBERS AND COSTS**

The average number of persons employed by the company (including two executive directors) was

	5	5
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**2 PROFIT ON ORDINARY ACTIVITIES BEFORE TAXATION**

The profit on ordinary activities before taxation is stated after charging:

Accountants remuneration	2,400	2,400
Depreciation	1,589	1,816
	_____	_____

**3 TAXATION**

Full provision has been made for all taxes.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST AUGUST 2025

**4 FIXED ASSETS AND DEPRECIATION**

	Equipment & fit out	Total
<b>COST</b>		
Opening balance	63,320	63,320
Additions	-	-
Disposals	-	-
	<hr/>	<hr/>
Closing balance	63,320	63,320
	<hr/> <hr/>	<hr/> <hr/>
<b>ACCUMULATED DEPRECIATION</b>		
Opening balance	50,606	50,606
Charged in year	1,589	1,589
On Disposals	-	-
	<hr/>	<hr/>
Closing balance	52,195	52,195
	<hr/> <hr/>	<hr/> <hr/>
<b>NET BOOK AMOUNT</b>		
2025	11,125	11,125
	<hr/> <hr/>	<hr/> <hr/>
2024	12,714	12,714
	<hr/> <hr/>	<hr/> <hr/>

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST AUGUST 2025

	2025	2024
	€	€
<b>5 CREDITORS</b>		
Trade Creditors	26,207	31,820
Directors account	12,586	4,149
Revenue creditors	17,052	18,074
	<u>55,845</u>	<u>54,043</u>
<b>6 SHARE CAPITAL</b>		
Authorised Ordinary Shares of Eur 1 each	€1 M	€1 M
Allotted, called up and fully paid	100	100
<b>7 DIRECTORS AND SECRETARIES INTERESTS</b>		
Ray Stephens	50	50
Philomena Stephens	50	50