

Company Number: 46757

Somray Investments Ltd
Abridged Unaudited Financial Statements
for the financial year ended 30 June 2025

Somray Investments Ltd
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Somray Investments Ltd

DIRECTOR'S RESPONSIBILITIES STATEMENT

for the financial year ended 30 June 2025

The director made the following statement in respect of the unaudited financial statements:

"General responsibilities

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 year. 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 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 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 them to ensure that the financial statements and Director's Report comply with the Companies Act 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.

Director's declaration on unaudited financial statements

In relation to the financial statements which comprise the Balance Sheet, the Reconciliation of Shareholders' Funds and the related notes:

The director approves these financial statements and confirms 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.

The director confirms that they have made available to Xeinadin, all the company's accounting records and provided all the information, books and documents necessary for the compilation of the financial statements.

The director confirms that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the financial year ended 30 June 2025."

Signed on behalf of the board

Liene Gleeson
Company Secretary

23 February 2026

Michael Gleeson
Director

23 February 2026

Somray Investments Ltd
ACCOUNTANTS REPORT
to the Director on the Compilation of the unaudited Abridged financial statements
of Somray Investments Ltd
for the financial year ended 30 June 2025

In accordance with our engagement letter and in order to assist you to fulfil your duties under the Companies Act 2014, we have compiled for your approval the abridged financial statements of the company for the financial year ended 30 June 2025 as set out on pages 5 to 10 which comprise the Balance Sheet, the Reconciliation of Shareholders' Funds and the related notes from the company's accounting records and information and explanations you have given to us.

This report is made solely to the director of Somray Investments Ltd, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the company's Director that we have done so, and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and its director for our work or for this report.

We have carried out this engagement in accordance with guidance issued by our regulatory bodies and have complied with the relevant ethical guidance laid down by our regulatory bodies relating to members undertaking the compilation of financial statements.

You have acknowledged on the Balance Sheet for the year ended 30 June 2025 your duty to ensure that Somray Investments Ltd has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and loss of Somray Investments Ltd. You consider that Somray Investments Ltd is exempt from the statutory audit requirement for the financial year.

We have not been instructed to carry out an audit or a review of the abridged financial statements of Somray Investments Ltd. For this reason, we have not verified the adequacy, accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory abridged financial statements.

XEINADIN
74 Northumberland Road
Ballsbridge
Dublin 4
D04 XF75
Ireland

23 February 2026

Somray Investments Ltd

BALANCE SHEET

as at 30 June 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	6	487,432	406,552
Current Assets			
Stocks	7	15,882	15,743
Debtors	8	23,840	18,287
Cash and cash equivalents		43,253	112,824
		82,975	146,854
Creditors: amounts falling due within one year	9	(201,619)	(207,200)
Net Current Liabilities		(118,644)	(60,346)
Total Assets less Current Liabilities		368,788	346,206
Creditors: amounts falling due after more than one year	10	(78,350)	(42,367)
Net Assets		290,438	303,839
Capital and Reserves			
Called up share capital presented as equity		635	635
Retained earnings		289,803	303,204
Equity attributable to owners of the company		290,438	303,839

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 Somray Investments Ltd, 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 year and of its profit or loss for such a financial 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) 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 23 February 2026 and signed on its behalf by:

Liene Gleeson
Company Secretary

Michael Gleeson
Director

Somray Investments Ltd
RECONCILIATION OF SHAREHOLDERS' FUNDS

as at 30 June 2025

	Called up share capital €	Retained earnings €	Total €
At 1 July 2023	635	256,490	257,125
Profit for the financial year	-	46,714	46,714
At 30 June 2024	635	303,204	303,839
Loss for the financial year	-	(13,401)	(13,401)
At 30 June 2025	635	289,803	290,438

Somray Investments Ltd

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

1. General Information

Somray Investments Ltd is a company limited by shares incorporated in Ireland

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 year ended 30 June 2025 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014.

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention. 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 year, 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.

Turnover

Turnover comprises the invoice value of goods supplied by the company, exclusive of value added tax.

Tangible assets and depreciation

Tangible assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible assets, less their estimated residual value, over their expected useful lives as follows:

Land and buildings freehold	-	2% Straight Line
Motor Vehicles	-	20% Straight Line
Fixtures, fittings and equipment	-	12.5% Reducing balance

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.

Leasing and hire purchases

Tangible assets held under leasing and Hire Purchases arrangements which transfer substantially all the risks and rewards of ownership to the company are capitalised and included in the Balance Sheet at their cost or valuation, less depreciation. The corresponding commitments are recorded as liabilities. Payments in respect of these obligations are treated as consisting of capital and interest elements, with interest charged to the Profit and Loss Account.

Stocks

Stocks are valued at the lower of cost and net realisable value. Cost comprises expenditure incurred in the normal course of business in bringing stocks to their present location and condition. Full provision is made for obsolete and slow moving items. Net realisable value comprises actual or estimated selling price (net of trade discounts) less all further costs to completion or to be incurred in marketing and selling.

Trade and other debtors

Trade and other debtors 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.

Borrowing costs

Borrowing costs relating to the acquisition of assets are capitalised at the appropriate rate by adding them to the cost of assets being acquired. Investment income earned on the temporary investment of specific borrowings pending their expenditure on the assets is deducted from the borrowing costs eligible for capitalisation. All other borrowing costs are recognised in profit or loss in the period in which they are incurred.

Somray Investments Ltd

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

Trade and other creditors

Trade and other creditors 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.

Taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the financial year and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Balance Sheet date.

Government grants

Capital grants received and receivable are treated as deferred income and amortised to the Profit and Loss Account annually over the useful economic life of the asset to which it relates. Revenue grants are credited to the Profit and Loss Account when received.

Ordinary share capital

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

3. Operating (loss)/profit	2025	2024
	€	€
Operating (loss)/profit is stated after charging/(crediting):		
Depreciation of tangible assets	16,497	14,900
Government grants received	(9,750)	(10,144)
	<u><u> </u></u>	<u><u> </u></u>
4. Interest payable and similar expenses	2025	2024
	€	€
Interest	4,029	5,347
	<u><u> </u></u>	<u><u> </u></u>

5. Employees

The average monthly number of employees, including director, during the financial year was 22, (2024 - 22).

	2025	2024
	Number	Number
Bar & Food	22	22
	<u><u> </u></u>	<u><u> </u></u>

6. Tangible assets

	Land and buildings freehold €	Motor Vehicles €	Fixtures, fittings and equipment €	Total €
Cost or Valuation				
At 1 July 2024	389,635	12,500	93,827	495,962
Additions	92,572	-	4,805	97,377
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 30 June 2025	482,207	12,500	98,632	593,339
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Depreciation				
At 1 July 2024	32,834	12,500	44,076	89,410
Charge for the financial year	9,644	-	6,853	16,497
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 30 June 2025	42,478	12,500	50,929	105,907
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Net book value				
At 30 June 2025	439,729	-	47,703	487,432
	<u><u> </u></u>	<u><u> </u></u>	<u><u> </u></u>	<u><u> </u></u>
At 30 June 2024	356,801	-	49,751	406,552
	<u><u> </u></u>	<u><u> </u></u>	<u><u> </u></u>	<u><u> </u></u>

Somray Investments Ltd

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

7. Stocks	2025	2024
	€	€
Closing Stock	15,882	15,743
	<u><u>15,882</u></u>	<u><u>15,743</u></u>
The replacement cost of stock did not differ significantly from the figures shown.		
8. Debtors	2025	2024
	€	€
Other debtors - Glasses and Delph	3,600	3,600
Taxation and social welfare	12,859	7,210
Prepayments	7,381	7,477
	<u><u>23,840</u></u>	<u><u>18,287</u></u>
9. Creditors	2025	2024
Amounts falling due within one year	€	€
Amounts owed to credit institutions	32,422	14,877
Net obligations under finance leases and hire purchase contracts	501	2,915
Trade creditors	17,746	43,101
Taxation and social welfare	4,793	11,496
Director's current account (Note 13)	118,361	126,625
Other creditors	430	-
Accruals	27,366	8,186
	<u><u>201,619</u></u>	<u><u>207,200</u></u>
10. Creditors	2025	2024
Amounts falling due after more than one year	€	€
Bank loans	78,350	41,863
Finance leases and hire purchase contracts	-	504
	<u><u>78,350</u></u>	<u><u>42,367</u></u>
Loans		
Repayable in one year or less, or on demand	32,422	14,877
Repayable between one and two years	32,422	14,877
Repayable between two and five years	45,928	26,986
	<u><u>110,772</u></u>	<u><u>56,740</u></u>
Net obligations under finance leases and hire purchase contracts		
Repayable within one year	504	3,024
Repayable between one and five years	-	504
	<u><u>504</u></u>	<u><u>3,528</u></u>
Finance charges and interest allocated to future accounting periods	(3)	(109)
	<u><u>501</u></u>	<u><u>3,419</u></u>

Somray Investments Ltd
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 30 June 2025

11. Income Statement

	2025	2024
	€	€
At 1 July 2024	303,204	256,490
(Loss)/profit for the financial year	(13,401)	46,714
At 30 June 2025	289,803	303,204

12. Capital commitments

The company had no material capital commitments at the year end.

13. Director's remuneration and transactions

	2025	2024
	€	€
Remuneration	49,400	49,400
Pension contributions	3,157	2,343
	52,557	51,743

The following amounts are repayable to the director:

	2025	2024
	€	€
Michael Gleeson	7,223	16,795
Mary Gleeson	111,138	109,830
	118,361	126,625

14. Approval of financial statements

The financial statements were approved and authorised for issue by the board on 23 February 2026.

Overall Certificate
For Financial Statements
Section 347 (2)(b), Companies Act 2014


Company Name: Somray Investments Ltd

Company Number: 46757

Financial Year: 1 July 2024 to 30 June 2025

CERTIFICATE:

We hereby certify that all financial statement documents which are required under Part 6 of the Companies Act 2014 to be annexed to this annual return, have been so annexed, and that they are true copies of the originals, or information extracted from the originals, laid or to be laid before the relevant general meeting, or presented to the member(s).



Michael Gleeson
Director

23 February 2026



Liene Gleeson
Secretary

23 February 2026
