

# **CLARE & CATS LIMITED**

**CRO Number: 564937**

## **ABRIDGED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 AUGUST 2025**

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# **CLARE & CATS LIMITED**

## **DIRECTORS AND OTHER INFORMATION**

### **Directors**

Catherine Magill  
Clare McGuigan

### **Secretary**

Catherine Magill

### **Accountants**

Brennan & Co.  
Suite 2 Portmarnock  
Town Centre,  
Strand Road,  
Portmarnock,  
Co. Dublin.

### **Registered Office**

Brennan & Co.  
9 The Stables,  
Strand Road,  
Portmarnock,  
Co. Dublin.

# **CLARE & CATS LIMITED**

## **Statement of director's responsibilities and declaration on unaudited financial statements**

### **General Responsibilities**

The directors are responsible for preparing the Annual Report and the financial statements in accordance with applicable Irish law and generally accepted accounting practice in Ireland including the accounting standards issued by the Accounting Standards Board.

Irish 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.

The directors are responsible for keeping proper books of account which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements are prepared in accordance with accounting standards generally accepted in Ireland and with Irish statute comprising 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.

### **Directors' declaration on unaudited financial statements**

In relation to the financial statements as set out on pages 6 to 13

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

## **CLARE & CATS LIMITED**

- The directors confirm that they have made available to Brennan & Co Accountants, all the company's accounting records and provided all the information, books, or documents, necessary for the compilation of the financial statements.
- 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 ended 31 August 2025.

On behalf of the board

**DIRECTOR CATHERINE MAGILL**  
Catherine Magill

**DIRECTOR CLARE McGUIGAN**  
Clare McGuigan

**31<sup>th</sup> January 2026**

# CLARE & CATS LIMITED

## ABRIDGED BALANCE SHEET AS AT 31 AUGUST 2025

	<u>NOTES</u>	<b>31.08.25</b> €	<b>31.08.24</b> €
<b><u>ASSETS EMPLOYED</u></b>			
<b><u>CURRENT ASSETS</u></b>			
Cash at bank and on hand		100	100
		<u>0</u>	<u>0</u>
<b><u>CREDITORS</u></b> (Amounts falling due with in one year)		--	--
		<u>          </u>	<u>          </u>
<b><u>NET CURRENT ASSETS</u></b>		100	100
		<u>          </u>	<u>          </u>
<b><u>TOTAL ASSETS LESS CURRENT LIABILITIES</u></b>		<u>€100</u>	<u>€100</u>
		<u>          </u>	<u>          </u>
Called up Share Capital	3	100	100
Profit and Loss Account		--	--
		<u>          </u>	<u>          </u>
		<u>€100</u>	<u>€100</u>
		<u>          </u>	<u>          </u>

The company is availing itself of the audit 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 section 358 or 359, as appropriate, is complied with.

No notice under subsection (1) of section 334 has, in accordance with subsection (2) of that section, been served on the company.

# **CLARE & CATS LIMITED**

## **ABRIDGED BALANCE SHEET AS AT 31 AUGUST 2025**

The directors acknowledge the obligations of the company, under 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
- 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 section 352 Companies Act 2014; the company has done so on the grounds that it is entitled to the benefit of that exemption as a small company and confirm that the abridged Financial Statements have been properly prepared in accordance with section 353 Companies Act 2014.

On behalf of the board 31<sup>th</sup> January 2026.

**DIRECTOR CATHERINE MAGILL**  
Catherine Magill

**DIRECTOR CLARE McGUIGAN**  
Clare McGuigan

# CLARE & CATS LIMITED

## NOTES FORMING PART OF THE ABRIDGED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2025

### 1. ACCOUNTING POLICIES

#### (a) Historical Cost Convention

The Financial Statements are prepared under the historical cost convention.

#### (b) Fixed Assets and Depreciation

Fixed Assets are stated at cost less accumulated depreciation.

Depreciation is provided for at rates sufficient to write off the cost of Fixed Assets over the period of their expected useful lives as follows:

Motor Vehicles	20% Reducing Balance
Equipment	20% Reducing Balance

### 2. CREDITORS

	2025	2024
Included in Creditors	€	€
Corporation Tax	0	0
Paye/Prsi	0	0
Vat	0	0
	<u>€0</u>	<u>€0</u>
	=====	=====

### 3. CALLED UP SHARE CAPITAL

	2025	2024
	€	€
<u>Authorised</u>		
100,000 Ordinary Shares of €1 each	100,000	100,000
	=====	=====
<u>Allotted, Called up and Fully Paid</u>		
100 Ordinary Shares of €1 each	100	100
	=====	=====

### 4. APPROVAL OF THE FINANCIAL STATEMENTS

The financial statements were approved by the Directors on the 31<sup>th</sup> January 2026.