

**Company registration number: 608042**

**SARAH JANE FISHING LIMITED**

**Unaudited abridged financial statements**

**for the financial year ended 31 August 2025**

# SARAH JANE FISHING LIMITED

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## **SARAH JANE FISHING LIMITED**

### **Directors and other information**

**Directors** Thomas Miskella  
Jane McKenna

**Secretary** Jane McKenna

**Company number** 608042

**Registered office** Portersgate  
Fethard-on-Sea  
New Ross  
Co. Wexford

**Business address** Portersgate  
Fethard-on-Sea  
New Ross  
Co. Wexford

**Accountants** RH & Associates  
10 Priory Street  
New Ross  
Co. Wexford

**Bankers** AIB Plc  
72/73 The Quay  
Waterford

## **SARAH JANE FISHING LIMITED**

### **Directors responsibilities statement**

These abridged financial statements have been extracted, pursuant to section 353 of the Companies Act 2014, from the statutory financial statements prepared under section 290 of that Act. The following is the Directors Responsibilities Statement accompanying those financial statements.

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 the Companies Act 2014 and FRS 105 "The Financial Reporting Standard applicable to the Micro-entities regime" issued by the Financial Reporting Council, and promulgated by the Institute of Chartered Accountants in Ireland. 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 and then apply them consistently;
- make judgments 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 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. 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.

## SARAH JANE FISHING LIMITED

### Balance sheet As at 31 August 2025

	2025		2024	
	€	€	€	€
Fixed assets		285,008		299,565
Current assets	164,891		87,983	
Prepayments and accrued income	1,453		1,863	
		166,344		89,846
Creditors: amounts falling due within one year		(24,988)		(20,325)
<b>Net current assets</b>		141,356		69,521
<b>Total assets less current liabilities</b>		426,364		369,086
Creditors: amounts falling due after more than one year		(200,258)		(208,903)
Accruals and deferred income		(19,241)		(18,404)
<b>Net assets</b>		206,865		141,779
<b>Capital and reserves</b>		206,865		141,779

We, as directors of SARAH JANE FISHING LIMITED 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 of the Companies Act 2014 are satisfied;
- (c) the shareholders of the company have not served a notice on the company under section 334(1) of the Companies Act 2014 in accordance with section 334(2);
- (d) we 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 Companies Act 2014 relating to financial statements so far as they are applicable to the company; and
- (e) the company has relied on the specified exemption contained in section 352 of the Companies Act 2014; has done so on the grounds that the company is entitled to the benefit of that exemption as a micro company and the abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

The financial statements have been prepared in accordance with the micro companies regime.

**SARAH JANE FISHING LIMITED**

**Balance sheet (continued)**

**As at 31 August 2025**

These abridged financial statements were approved by the board of directors on 28 February 2026 and signed on behalf of the board by:

**Thomas Miskella**  
Director

**Jane McKenna**  
Director

## **SARAH JANE FISHING LIMITED**

### **Notes to the abridged financial statements Financial year ended 31 August 2025**

#### **1. General information**

The company is a private company limited by shares, registered in Ireland. The address of the registered office is Portersgate, Fethard-on-Sea, New Ross, Co. Wexford.

#### **2. Statement of compliance**

These financial statements have been prepared in accordance with FRS 105, 'The Financial Reporting Standard applicable to the Micro-entities Regime'.

#### **3. Accounting policies and measurement bases**

##### **Basis of preparation**

The financial statements have been prepared on the historical cost basis.

The financial statements are prepared in Euro, which is the functional currency of the entity.

##### **Turnover**

Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts and Value Added Tax.

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer, usually on despatch of the goods; the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

##### **Taxation**

Tax is recognised in the statement of comprehensive income, except to the extent that it relates to items recognised in other comprehensive income or directly in capital and reserves. In this case, tax is recognised in other comprehensive income or directly in capital and reserves, respectively.

Tax is recognised on taxable profit for the current and past periods. Tax is measured at the amounts of tax expected to pay or recover using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

##### **Tangible assets**

Tangible assets are measured initially at cost, and are subsequently stated at cost less accumulated depreciation and impairment losses.

##### **Depreciation**

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of tangible assets, the depreciation is revised prospectively to reflect the new estimates.

## SARAH JANE FISHING LIMITED

### Notes to the abridged financial statements (continued) Financial year ended 31 August 2025

#### Impairment

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

When it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that are largely independent of the cash inflows from other assets or groups of assets.

#### 4. Appropriations of profit and loss account

	2025	2024
	€	€
At the start of the financial year	141,679	147,511
Profit/(loss) for the financial year	65,086	(5,832)
<b>At the end of the financial year</b>	<u>206,765</u>	<u>141,679</u>