

Company registration number: 615421

ANU'S KITCHEN CATERING & EVENTS LIMITED

Unaudited financial statements

for the financial year ended 31 December 2021

ANU'S KITCHEN CATERING & EVENTS LIMITED

Contents

	Page
Directors and other information	1
Director's report	2
Director's responsibilities statement	3
Accountants report	4
Profit and loss account	5
Balance sheet	6 - 7
Statement of changes in equity	8
Notes to the financial statements	9 - 13

ANU'S KITCHEN CATERING & EVENTS LIMITED

Directors and other information

Director	ANU ROSIJI
Company number	615421
Business address	ANU'S KITCHEN, UNIT 3 GLEN ABBEY COMPLEX BELGARD MARKET, GLEN ABBEY BUSINESS PARK BELGARD ROAD TALLAGHT DUBLIN 24,
Accountants	QR ACCOUNTANTS UNIT 8, PLATO BUSINESS PARK, DAMASTOWN, INDUSTRIAL PARK, MULHUDDART DUBLIN 15

ANU'S KITCHEN CATERING & EVENTS LIMITED

Director's report

The director presents his annual report and the unaudited financial statements of the company for the financial year ended 31 December 2021.

Director

The names of the persons who at any time during the financial year were director of the company are as follows:

ANU ROSIJI

Principal activities

Dividends

During the financial year the director has not paid any dividends or recommended payment of a final

Directors and secretary and their interests

The director and secretary at the financial year end and their interests in shares in the company were as follows:

	At 31/12/21	At 01/01/21
	Number	Number
Directors:		
ANU ROSIJI	100	100

Accounting records

The measures taken by the directors to secure compliance with the requirements of sections 281 to 285 of the Companies Act 2014 with regard to the keeping of accounting records are the implementation of necessary policies and procedures for recording transactions, the employment of competent accounting personnel with appropriate expertise and the provision of adequate resources to the financial function. The accounting records of the company are located at .

This report was approved by the director of the company on 8 April 2026 and signed by:

ANU ROSIJI
Director

ANU'S KITCHEN CATERING & EVENTS LIMITED

Director's responsibilities statement

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 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council. 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 director is 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 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 him to ensure that the financial statements and director's report comply with the Companies Act 2014. He is 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.

ANU'S KITCHEN CATERING & EVENTS LIMITED

Accountants' Report to the director on the Unaudited financial statements of ANU'S KITCHEN CATERING & EVENTS LIMITED

In accordance with the engagement letter dated , and in order to assist you to fulfil your duties under the Companies Act 2014, we have compiled the financial statements which comprise the profit and loss account, balance sheet, statement of changes in equity and related notes from the accounting records and information and explanations you have given to us.

This report is made to the company's director, as a body, 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 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 the company's director for our work or for this report.

We have carried out this engagement in accordance with guidance issued by the Institute of Chartered Accountants in Ireland and have complied with the ethical guidance laid down by the Institute relating to members undertaking the compilation of financial statements.

You have acknowledged on the balance sheet for the financial year ended 31 December 2021 your duty under the Companies Act 2014 to ensure that the company has kept adequate accounting records and prepared 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 Companies Act 2014 relating to financial statements so far as they are applicable to the company. You consider that the company is exempt from the statutory requirement for an audit for the financial year.

We have not been instructed to carry out an audit of the financial statements. For this reason, we have not verified the 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 financial statements.

QR ACCOUNTANTS
CHARTERED MANAGEMENT ACCOUNTANT

UNIT 8, PLATO BUSINESS PARK, DAMASTOWN,
INDUSTRIAL PARK,
MULHUDDART
DUBLIN 15

8 April 2026

ANU'S KITCHEN CATERING & EVENTS LIMITED

**Profit and loss account
Financial year ended 31 December 2021**

	Note	2021 €	2020 €
Turnover		202,328	177,102
Cost of sales		(86,657)	(78,777)
Gross profit		115,671	98,325
Administrative expenses		(89,030)	(102,935)
Operating profit/(loss)		26,641	(4,610)
Profit/(loss) before taxation		26,641	(4,610)
Tax on profit/(loss)		-	-
Profit/(loss) for the financial year		26,641	(4,610)

The company has no other recognised items of income and expenses other than the results for the financial year as set out above.

The notes on pages 9 to 13 form part of these financial statements.

ANU'S KITCHEN CATERING & EVENTS LIMITED

**Balance sheet
As at 31 December 2021**

	Note	2021 €	€	2020 €	€
Fixed assets					
Tangible assets	7	24,244		30,095	
			24,244		30,095
Current assets					
Debtors	8	6,364		100	
		6,364		100	
Creditors: amounts falling due within one year	9	(25,066)		(51,294)	
Net current liabilities			(18,702)		(51,194)
Total assets less current liabilities			5,542		(21,099)
Net assets/(liabilities)			5,542		(21,099)
Capital and reserves					
Called up share capital presented as equity			100		100
Profit and loss account			5,442		(21,199)
Shareholder funds/(deficit)			5,542		(21,099)

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with Section 1A of FRS 102 Financial Reporting Standard applicable in the UK and Republic of Ireland'.

I, as director of ANU'S KITCHEN CATERING & EVENTS LIMITED state that:

- the company is availing itself of the 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 the conditions specified in section 358 of the Companies Act 2014 are satisfied;
- the shareholder 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); and
- 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 Companies Act 2014 relating to financial statements so far as they are applicable to the company.

The notes on pages 9 to 13 form part of these financial statements.

ANU'S KITCHEN CATERING & EVENTS LIMITED

**Balance sheet (continued)
As at 31 December 2021**

These financial statements were approved by the director of the company on 8 April 2026 and signed by:

ANU ROSIJI
Director

The notes on pages 9 to 13 form part of these financial statements.

ANU'S KITCHEN CATERING & EVENTS LIMITED

**Statement of changes in equity
Financial year ended 31 December 2021**

	Called up share capital €	Profit and loss account €	Total €
At 1 January 2020	-	(16,589)	(16,589)
Profit/(loss) for the financial year	-	(4,610)	(4,610)
Total comprehensive income for the financial year	-	(4,610)	(4,610)
Issue of shares	100	-	100
Total investments by and distributions to owners	100	-	100
At 31 December 2020 and 1 January 2021	100	(21,199)	(21,099)
Profit/(loss) for the financial year	-	26,641	26,641
Total comprehensive income for the financial year	-	26,641	26,641
At 31 December 2021	100	5,442	5,542

ANU'S KITCHEN CATERING & EVENTS LIMITED

Notes to the financial statements Financial year ended 31 December 2021

1. General information

The company is a private company limited by shares, registered in . The address of the registered office is .

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102 Section 1A, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'. The Triennial review 2017 amendments to the standard have been early adopted.

3. Accounting policies and measurement bases

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

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.

Tangible assets

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

Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other comprehensive income and accumulated in capital and reserves, except to the extent it reverses a revaluation decrease of the same asset previously recognised in profit or loss. A decrease in the carrying amount of an asset as a result of revaluation is recognised in other comprehensive income to the extent of any previously recognised revaluation increase accumulated in capital and reserves in respect of that asset. Where a revaluation decrease exceeds the accumulated revaluation gains accumulated in capital and reserves in respect of that asset, the excess shall be recognised in profit or loss.

ANU'S KITCHEN CATERING & EVENTS LIMITED

Notes to the financial statements (continued) Financial year ended 31 December 2021

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.

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.

ANU'S KITCHEN CATERING & EVENTS LIMITED

Notes to the financial statements (continued) Financial year ended 31 December 2021

Financial instruments

A financial asset or a financial liability is recognised only when the company becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the transaction price, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Debt instruments are subsequently measured at amortised cost.

Where investments in non-convertible preference shares and non-puttable ordinary shares or preference shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in profit or loss. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in profit or loss, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised in profit or loss immediately.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised in profit or loss immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised in finance costs in profit or loss in the period in which it arises.

ANU'S KITCHEN CATERING & EVENTS LIMITED

Notes to the financial statements (continued) Financial year ended 31 December 2021

4. Staff costs

The average number of persons employed by the company during the financial year, including the directors was - (2020: -).

The aggregate payroll costs incurred during the financial year were:

	2021	2020
	€	€
Wages and salaries	70,770	34,458
Social insurance costs	5,081	3,573
Other retirement benefit costs	-	1,056
	<u>75,851</u>	<u>39,087</u>

5. Directors remuneration

The director's aggregate remuneration was as follows:

	2021	2020
	€	€
Emoluments in respect of qualifying services	<u>21,840</u>	<u>-</u>

Amounts paid or payable to past director's was as follows:

	2021	2020
	€	€
Pensions paid or payable	<u>-</u>	<u>1,056</u>

6. Appropriations of profit and loss account

	2021	2020
	€	€
At the start of the financial year	(21,199)	(16,589)
Profit/(loss) for the financial year	<u>26,641</u>	<u>(4,610)</u>
At the end of the financial year	<u>5,442</u>	<u>(21,199)</u>

ANU'S KITCHEN CATERING & EVENTS LIMITED

Notes to the financial statements (continued)
Financial year ended 31 December 2021

7. Tangible assets		Fixtures, fittings and equipment	Total
		€	€
Cost			
At 1 January 2021 and 31 December 2021		44,301	44,301
		<u> </u>	<u> </u>
Depreciation			
At 1 January 2021		14,206	14,206
Charge for the financial year		5,851	5,851
		<u> </u>	<u> </u>
At 31 December 2021		20,057	20,057
		<u> </u>	<u> </u>
Carrying amount			
At 31 December 2021		24,244	24,244
		<u> </u>	<u> </u>
At 31 December 2020		30,095	30,095
		<u> </u>	<u> </u>
8. Debtors		2021	2020
		€	€
Other debtors		6,364	100
		<u> </u>	<u> </u>
9. Creditors: amounts falling due within one year		2021	2020
		€	€
Amounts owed to credit institutions		11,808	904
Trade creditors		-	17,500
Other creditors including tax and social insurance		13,258	32,890
		<u> </u>	<u> </u>
		25,066	51,294
		<u> </u>	<u> </u>

10. Approval of financial statements

The board of directors approved these financial statements for issue on 8 April 2026.

ANU'S KITCHEN CATERING & EVENTS LIMITED

The following pages do not form part of the statutory accounts.

ANU'S KITCHEN CATERING & EVENTS LIMITED

**Detailed profit and loss account
Financial year ended 31 December 2021**

	2021	2020
	€	€
Turnover		
Sales	142,178	177,102
Other income	60,150	-
	<u>202,328</u>	<u>177,102</u>
 Cost of sales		
Purchases	(86,657)	(78,777)
	<u>(86,657)</u>	<u>(78,777)</u>
 Gross profit	<u>115,671</u>	<u>98,325</u>
 Gross profit percentage	57.2%	55.5%
 Overheads		
Administrative expenses		
Wages and salaries	(48,930)	(34,458)
Directors remuneration	(21,840)	-
Employer's PRSI contributions	(5,081)	(3,573)
Pensions - former directors - defined contribution	-	(1,056)
Rent payable	(2,000)	(33,200)
Insurance	-	(2,388)
Light and heat	(1,804)	(11,800)
Security	-	(144)
Printing, postage and stationery	(327)	(1,054)
Advertising	(225)	(604)
Telephone	(220)	(1,053)
Motor expenses	(1,062)	-
Travelling and entertainment	(455)	(3,555)
Accountancy fees	(244)	(333)
Bank charges	(140)	(480)
Water charges	-	(2,294)
Miscellaneous expenses	(851)	(755)
Subscriptions	-	(337)
Depreciation of tangible assets	(5,851)	(5,851)
	<u>(89,030)</u>	<u>(102,935)</u>
 Operating profit/(loss)	26,641	(4,610)
 Operating profit/(loss) percentage	13.2%	2.6%
 Profit/(loss) before taxation	<u>26,641</u>	<u>(4,610)</u>