

**Registration number 709869**

**All Season Grocery Limited**

**Abridged accounts**

**for the year ended 31 December 2023**

# All Season Grocery Limited

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**All Season Grocery Limited**

**Directors and other information**

Director	Zahraa Al Mahdawi
Secretary	Ali Ismail
Company number	709869
Accountants	Moussa Ibrahim Unite 231 Blanchardstown Corporate Park 2 Dublin 15 D15 DK57
Business address	31 Aungier Street Dublin 2 D02 TX80

## **All Season Grocery Limited**

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

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with 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 Irish Generally Accepted Accounting Practice (Irish GAAP) giving a true and fair view of the state of affairs of the company and the profit or loss of the company for each financial year. 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 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 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 and enable the financial statements to be audited. 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.

On behalf of the board

**Zahraa Al Mahdawi**  
**Director**

**Date: 31st July 2024**

## All Season Grocery Limited

### Abridged balance sheet as at 31 December 2023

	Notes	2023		2022	
		€	€	€	€
<b>Current assets</b>					
Stocks		3,895		983	
Debtors		528		10	
Cash at bank and in hand		5,639		4,513	
		<u>10,062</u>		<u>5,506</u>	
<b>Creditors: amounts falling due within one year</b>	<b>4</b>	<u>(12,122)</u>		<u>(8,259)</u>	
<b>Net current liabilities</b>			<u>(2,060)</u>		<u>(2,753)</u>
<b>Total assets less current liabilities</b>			(2,060)		(2,753)
<b>Deficiency of assets</b>			<u>(2,060)</u>		<u>(2,753)</u>
<b>Capital and reserves</b>					
Profit and loss account			<u>(2,060)</u>		<u>(2,753)</u>
<b>Equity shareholders' funds</b>			<u>(2,060)</u>		<u>(2,753)</u>

#### We, as Directors of All Season Grocery Limited, Stat 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 s.358 are satisfied,

(c) the shareholders of the company have not served a notice on the company under s.334(1) in accordance with s.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 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,

\*(e) the company has relied on the specified exemption contained in s.352 Companies Act 2014; 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.

On behalf of the board

**Zahraa Al Mahdawi**  
Director

**31 July 2024**

The notes on pages 4 to 5 form an integral part of these financial statements.

## All Season Grocery Limited

### Notes to the abridged financial statements for the year ended 31 December 2023

#### 1. Statement of accounting policies

##### 1.1. Basis of preparation

The accounts have been prepared in accordance with accounting standards generally accepted in Ireland and Irish statute comprising the Companies Acts 2014, Accounting Standards generally accepted in Ireland in preparing financial statements giving a true and fair view are those issued by the Accounting Standards Board and published by the Auditing Practices Board in Ireland.

##### 1.2. Cash flow statement

The company meets the size criteria for a small company set by Section 350 of the Companies Act, 2014 and therefore, in accordance with FRS1: Cash flow statements, it has not prepared a cash flow statement.

##### 1.3. Turnover Policy

Turnover represents the total invoice value, excluding value added tax, of sales made during the year.

##### 1.4. Stock

Stock is valued at the lower of cost and net realisable value.

#### 2. Director and their interests

The director who served during the year and their interest in the company are as stated below:

	Ordinary shares		Preference shares	
	31/12/23	01/01/23	31/12/23	01/01/23
Zahraa Al Mahdawi	100	100	-	-
	-	-	-	-

Mrs Zahraa Al Mahdawi retire from the board by rotation in accordance with the Articles of Association and, being eligible, offer themselves for re-election.

#### 3. Transactions with director

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company's financial statements.

**All Season Grocery Limited**

**Notes to the abridged financial statements  
for the year ended 31 December 2023**

..... continued

<b>4. Creditors: amounts falling due within one year</b>	<b>2023</b>	<b>2022</b>
	<b>€</b>	<b>€</b>
<i>Other creditors</i>		
Trade creditors	501	4,554
Other creditors	8,383	-
<i>Taxation creditors</i>		
PAYE/PRSI	3,238	3,693
VAT	-	12
	<u>12,122</u>	<u>8,259</u>

**5. Accounting Periods**

The current accounts are for a full year. The comparative accounts are for full year.

**6. Approval of financial statements**

The financial statements were approved by the Board on 31 July 2024 and signed on its behalf by

**Zahraa Al Mahdawi**  
**Director**