

Registration number 525350

Anu-Community Health Care Ireland Limited

Abridged accounts

for the year ended 31 December 2025

Anu-Community Health Care Ireland Limited is a small company as defined by the Companies Act 2014 and is availing of the audit exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014

Anu-Community Health Care Ireland Limited

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Directors' responsibilities statement and declaration on unaudited financial statements

The directors are responsible for preparing the Annual Report and the statutory financial statements in accordance with applicable law and Generally Accepted Accounting Practice in Ireland including the Accounting Standards issued by the Financial Reporting Council.

Company law requires the directors to prepare statutory financial statements for each financial year which give a true and fair view of the assets, liabilities and financial position of the company, as at the end of the financial year and otherwise comply with the Companies Acts 1963 to 2014. In preparing those financial statements, the directors are required to:-

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the statutory 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;
- prepare the statutory 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 keep 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 and enable them to ensure that the statutory financial statements and directors report comply with the Companies Acts 1963 to 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 statutory financial statements as set out on pages 4 to 8.

- The directors approve these statutory 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 judgements underlying them. They have been prepared on the going concern basis on the grounds that the company will continue in business.
- The directors confirm that they have made available to Clifford & Co, Certified Public Accountants, the company's accounting records and provided all the information 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 December 2025.

Anu-Community Health Care Ireland Limited

On behalf of the board


Margaret Daly


Regina Reynolds

Date: 03/04/2026

Anu-Community Health Care Ireland Limited

**Abridged balance sheet
as at 31st December 2025**

	Notes	2025 €	2024 €
Fixed assets			
Tangible assets	3	-	14,715
Current assets			
Stocks		32,000	-
Cash at bank and in hand		92,380	143,273
		<u>124,380</u>	<u>143,273</u>
Creditors: amounts falling due within one year	4	<u>(2,901)</u>	<u>(23,332)</u>
Net current assets		121,479	119,941
Net assets		121,479	134,656
Capital and reserves			
Called up share capital	5	100	100
Profit and loss account		121,379	134,556
		<u>121,479</u>	<u>134,656</u>
Equity shareholders' funds		121,479	134,656

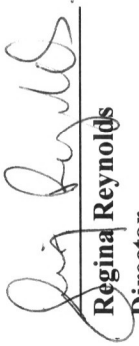
We as directors of Anu-Community Health Care Ireland Limited, state that:

- (a) the company is availing itself of the audit exemption provided for by Chapter 15 of Part 6 of the Companies Acts 1963 to 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 S.334(1) in accordance with s.334(2)
- d) we acknowledge the company's obligations under the Companies Acts 1963 to 2014, to keep adequate accounting records and prepare statutory 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 Acts 1963 to 2014 relating to Financial Statements so far as they are applicable to the company.

Anu-Community Health Care Ireland Limited

e) the company has relied on the specified exemption contained in S.352 Companies Acts 1963 to 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 Acts 1963 to 2014.

On behalf of the board


Regina Reynolds
Director

Date: 03/04/2026


Margaret Daly
Director

1. Statement of 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.

1.1. Basis of preparation

The financial statements have been prepared in accordance with generally accepted accounting principles in Ireland and Irish statute comprising Companies Acts 1963 to 2014. They comply with the financial reporting standards of the Accounting Standards Board, as promulgated by the Institute of Certified Public Accountants in Ireland. The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company's financial statements.

The accounts are prepared under the historical cost convention modified to include the revaluation of certain fixed assets and financial instruments, and in accordance with applicable accounting standards.

1.2. Turnover Policy

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

1.3. Tangible fixed assets and depreciation

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost less residual value, of each asset systematically over its expected useful life, as follows:

Fixtures, fittings and equipment	- 12.5% Straight Line
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1.4. Stock

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

Stock is valued at the cost.

2. Directors and their interests

The directors who served during the year and their interests in the company are as stated below:

	Ordinary shares	
	31/12/25	31/12/24
Regina Reynolds	50	50
Margaret Daly	50	50

Notes to the abridged financial statements
for the year ended 31 December 2025

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	2025	2024	Tangible fixed assets €
3. Fixed assets			
Cost			
At 1 January 2025	29,345		29,345
Disposals	(29,345)		(29,345)
At 31 December 2025	-		-
Depreciation			
At 1 January 2025	14,630		14,630
On disposals	(14,630)		(14,630)
At 31 December 2025	-		-
Net book values			
At 31 December 2024		14,715	14,715
		€	€
Creditors: amounts falling due within one year	1,620	2,031	
Other creditors			
Trade creditors	-	13,615	
Accruals and deferred income	1,620	-	
Taxation creditors			
Corporation tax	-	3,924	
PAYE/PRSI	1,281	3,762	
	<u>2,901</u>	<u>23,332</u>	
	€	€	
5. Share capital	1,000,000	1,000,000	
Authorised equity			
1,000,000 Ordinary shares of €1 each	1,000,000	1,000,000	
Allotted, called up and fully paid equity			
100 Ordinary shares of €1 each	100	100	

Notes to the abridged financial statements
for the year ended 31 December 2025

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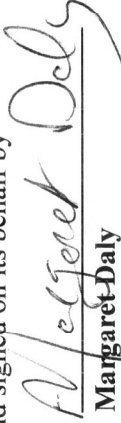
6. Accounting Periods

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

7. Approval of financial statements

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


Regina Reynolds
Director


Margaret Daly
Director

Date: 03/04/2026