

**Company registration number: 729683**

**Salon ANU Limited**

**Abridged Financial Statements**

**for the financial year ended 28 February 2025**

## Salon ANU Limited

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## Salon ANU Limited

### Director's responsibilities statement

The director is responsible for preparing the director's report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the director to prepare financial statements for each financial year. Under the law, the director has elected to prepare the financial statements in accordance with Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council, and promulgated by the Institute of Certified Public Accountants in Ireland. Under company law, the director must not approve the financial statements unless is 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 to ensure that the financial statements and director's report comply with the Companies Act 2014. 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.

#### Directors' declaration on unaudited financial statements

In relation to the financial statements as set out on pages 2 to 9:

- 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 , the company's accounting records and provided all the information necessary for the compilation of the financial
- The directors confirm that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the financial year ended 28 February 2025.

On behalf of the board

**Colette Brocklebank**

**Ger O'Brien**

Colette Brocklebank  
Director

Ger O'Brien  
Director

**Salon ANU Limited**

**Balance sheet  
As at 28 February 2025**

		2025		2024	
	Note	€	€	€	€
<b>Fixed assets</b>					
Tangible assets	6	31,353		47,029	
			31,353		47,029
<b>Current asset</b>					
Debtors	7	100		100	
Cash at bank and in hand		23,138		28,965	
		23,238		29,065	
<b>Creditors: amounts falling due within one year</b>	8	(12,521)		(7,786)	
<b>Net current assets</b>			10,717		21,279
<b>Total assets less current liabilities</b>		42,070		68,308	
<b>Creditors: amounts falling after more than one year</b>	9		(44,180)		(54,206)
<b>Capital and reserves</b>					
Called up share capital presented as equity			100		100
Profit and loss account			(2,210)		14,002
<b>Shareholders funds/(deficit)</b>			(2,110)		14,102

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'.

**The notes on pages 4 to 9 form part of these abridged financial statements.**

**Salon ANU Limited**

**Balance sheet (continued)  
As at 28 February 2025**

We, as directors of Salon ANU 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 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);
- 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; and
- 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 small company and the abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

These abridged financial statements were approved by the director of the company on 15 November 2025 and signed by:

**Colette Brocklebank**

**Ger O'Brien**

Colette Brocklebank  
Director

Ger O'Brien  
Director

**The notes on pages 4 to 9 form part of these abridged financial statements.**

## Salon ANU Limited

### Notes to the abridged financial statements Financial year ended 28 February 2025

#### 1. Accounting policies

Salon ANU Limited Company FRS 102 Section 1A is primarily engaged in the provision of construction services to both the private and commercial sectors. The company's registered office is Unit 11, The Village Centre, Lucan. The company is a limited liability company incorporated in the Republic of Ireland and its company registration number is 729683.

#### **Basis of preparation**

The Financial Statements are prepared on the going concern basis, under the historical cost convention, and comply with the financial reporting standards of the Financial Reporting Council [and promulgated by Chartered Accountants Ireland] including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") as adapted by Section 1A of FRS 102 and the Companies Act 2014.

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

#### **Turnover**

Turnover is recognised to the extent that the company obtains the right to consideration in exchange for its performance. Turnover comprises the fair value of consideration received and receivable exclusive of value added tax and after discounts and rebates.

Where the consideration receivable in cash or cash equivalents is deferred, and the arrangement constitutes a financing transaction, the fair value of the consideration is measured as the present value of all future receipts using the imputed rate of interest.

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have passed to the buyer, usually on dispatch of the goods, the amount of turnover can be measured reliably, it is probable that the economic benefits associated with the transaction will flow to the entity and the costs incurred or to be incurred in respect of the transaction can be measured reliably.

Turnover from the provision of services is recognised in the accounting period in which the services are rendered and the outcome of the contract can be estimated reliably. The company uses the percentage of completion method based on the actual service performed as a percentage of the total services to be provided.

## Salon ANU Limited

### Notes to the abridged financial statements (continued) Financial year ended 28 February 2025

#### **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.

#### **Depreciation**

Depreciation is provided on Tangible fixed assets, on a straight-line basis, so as to write off their cost less residual amounts over their estimated useful economic lives.

The estimated useful economic lives assigned to Tangible fixed assets are as follows:

Motor vehicles	25% straight line on cost
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The company's policy is to review the remaining useful economic lives and residual values of Tangible fixed assets on an on-going basis and to adjust the depreciation charge to reflect the remaining estimated useful economic life and residual value.

Fully depreciated property, plant & equipment are retained in the cost of property, plant & equipment and related accumulated depreciation until they are removed from service. In the case of disposals, assets and related depreciation are removed from the financial statements and the net amount, less proceeds from disposal, is charged or credited to the profit and loss account.

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.

## Salon ANU Limited

### Notes to the abridged financial statements (continued) Financial year ended 28 February 2025

#### **Work in progress**

Work In Progress is stated at the cost of expenses incurred, which are attributable to the provision of goods or services which have not yet been provided.

#### **Trade and other debtors**

Trade and other debtors are recognised initially at fair value and subsequently less any provision for impairment. A provision for impairment of trade receivables is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of receivables. The amount of the provision is the difference between the asset's carrying amount and the present value of estimated future cash flows, discounted at the effective interest rate. All movements in the level of the provision required are recognised in the profit and loss.

#### **Cash and cash equivalents**

Cash and cash equivalents include cash on hand, demand deposits and other short-term highly liquid investments with original maturities of three months or less. Bank overdrafts are shown within borrowings in current liabilities on the statement of financial position.

#### **Creditors and accruals**

Creditors and accruals are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

#### **Government grants**

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the company will comply with the conditions attaching to them and the grants will be received.

Government grants are recognised using the accrual model and the performance model.

Under the accrual model, government grants relating to revenue are recognised on a systematic basis over the periods in which the company recognises the related costs for which the grant is intended to compensate. Grants that are receivable as compensation for expenses or losses already incurred or for the purpose of giving immediate financial support to the entity with no future related costs are recognised in income in the period in which it becomes receivable.

Grants relating to assets are recognised in income on a systematic basis over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income and not deducted from the carrying amount of the asset.

Under the performance model, where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

#### **Share capital**

Ordinary shares are classified as equity. Incremental costs directly attributable to the issue of new ordinary shares or options are shown in equity as a deduction, net of tax, from the proceeds.

**Salon ANU Limited**

**Notes to the abridged financial statements (continued)**  
**Financial year ended 28 February 2025**

**Cash flow statement exemption**

The company has availed of the exemption contained in Section 1A of FRS 102 and as a result have elected not to prepare a cash flow statement

**2. Operating profit/(loss)**

Operating profit/(loss) is stated after charging/(crediting):

	<b>2025</b>	2024
	€	€
Depreciation of tangible assets	15,676	15,676

**3. Staff costs**

The average number of persons employed by the company during the financial year, including the directors was 8 (2024: 8 ).

**4. Directors remuneration**

The director's aggregate remuneration was as follows:

	<b>2025</b>	2024
	€	€
Emoluments in respect of qualifying services	46,633	26,662

**Salon ANU Limited**

**Notes to the abridged financial statements (continued)**  
**Financial year ended 28 February 2025**

**6. Tangible assets**

	Motor Vehicle	Total
	€	€
<b>Cost</b>		
At 1 March 2024	62,705	62,705
Additions	-	-
	-	-
<b>Depreciation</b>		
At 1 March 2024	15,676	15,676
Charge for the financial year	15,676	15,676
	31,352	15,676
<b>At 28 February 2025</b>		
<b>Carrying amount</b>		
<b>At 28 February 2025</b>	31,353	31,353
At 29 February 2024	47,029	47,029

**7. Debtors**

	2025	2024
	€	€
Trade debtors	-	-
Other debtors	-	-
Called up share capital not paid	100	100
	100	100

**8. Creditors: amounts falling due within one year**

	2025	2024
	€	€
Corporation tax	1,086	1,086
PAYE	8,317	2,872
VAT	3,119	2,889
Accruals	-	939
	12,521	7,786

**Salon ANU Limited**

**Notes to the abridged financial statements (continued)**  
**Financial year ended 28 February 2025**

**9. Creditors: amounts falling due within one year**

	<b>2025</b>	2024
	€	€
Loan	44,180	54,206

**10. Capital commitments**

There were no capital commitments as at 28 February 2025

**11. Post balance sheet events**

There are no post balance sheet events to note.

**12. Approval of financial statements**

The board of directors approved these abridged financial statements for issue on 15 November 2025.