

Company No.

669359

**YAN & HE CATERING LIMITED**  
(Incorporated in Republic of Ireland)

UNAUDITED ABBRIDGED FINANCIAL STATEMENTS FOR THE  
YEAR ENDED 30 APRIL 2025

Company No.

669359

**YAN & HE CATERING LIMITED**  
(Incorporated in Republic of Ireland)

**UNAUDITED ABBRIDGED FINANCIAL STATEMENTS FOR THE  
YEAR ENDED 30 APRIL 2025**

CONTENTS	PAGE
Company information	2
Statement of Directors' responsibilities	3
Abridged balance sheet	4 – 5
Notes to the abridged financial statements	6 – 8

Company No.

669359

**YAN & HE CATERING LIMITED**  
(Incorporated in Republic of Ireland)

**COMPANY INFORMATION**

**DIRECTORS**

**YUNLAN YE  
XIUMEI YAN**

**SECRETARY**

**XIUMEI YAN**

**COMPANY NUMBER**

**669359**

**REGISTERED OFFICE**

**151 CHARNWOOD  
BRAY, WICKLOW,  
A98KP86, IRELAND**

**BANKS**

**AIB  
107-108 MAIN STREET  
BRAY, CO. WICKLOW**

Company No.

669359

## YAN & HE CATERING LIMITED

(Incorporated in Republic of Ireland)

### STATEMENT OF DIRECTORS' RESPONSIBILITIES

Company law requires the Directors to prepare financial statements for each financial year which gives a true and fair view of the state of affairs of the Company and of the profit or loss of the Company for that period. In preparing those financial statements, the Directors are required to:

- select suitable accounting policies and apply them consistently;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to material departures disclosed and explained in the financial statements;
- prepare the financial statements based on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

The Directors confirm that they have complied with the above requirements in preparing the financial statements.

The Directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Company and to enable them to ensure that the financial statements comply with the Companies Acts 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.

YUNLAN YE  
DIRECTOR  
Date: 26 March 2026

XUIMEI YAN  
DIRECTOR

Company No.

669359

**YAN & HE CATERING LIMITED**  
(Incorporated in Republic of Ireland)

**BALANCE SHEET**  
**AS AT 30 APRIL 2025**

	<u>Note</u>	<u>30.04.2025</u>	<u>30.04.2024</u>
		€	€
<b>NON CURRENT ASSETS</b>			
Fixed Asset	3	133,480	159,158
		<u>133,480</u>	<u>159,158</u>
<b>CURRENT ASSETS</b>			
Stock		4,736	5,293
Prepayment		6,484	
Cash at bank and in hand		21,479	6,941
		<u>32,639</u>	<u>12,234</u>
<b>CURRENT LIABILITIES</b>			
Creditors:			
falling due within one year	4	474,682	413,338
		<u>474,682</u>	<u>413,338</u>
<b>NET CURRENT ASSETS</b>			
		<u>(442,043)</u>	<u>(401,104)</u>
<b>NON CURRENT LIABILITIES</b>			
		<u>(442,043)</u>	<u>(401,104)</u>
<b>TOTAL ASSEST LESS TOTAL LIABILITIES</b>			
		<u><b>(308,583)</b></u>	<u><b>(241,946)</b></u>
<b>CAPITAL AND RESERVES</b>			
Called up share capital	5	100	100
Profit and loss account	6	(308,683)	(242,046)
Equity shareholders' fund		<u><b>(308,583)</b></u>	<u><b>(241,946)</b></u>

YUNLAN YE  
DIRECTOR  
Date: 26 March 2026

XUIMEI YAN  
DIRECTOR

Company No.

669359

## YAN & HE CATERING LIMITED

(Incorporated in Republic of Ireland)

### BALANCE SHEET

AS AT 30 APRIL 2025 (Continued<sup>1</sup>)

I/We, as director(s) of (company name), 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 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:

YUNLAN YE  
DIRECTOR  
Date: 26 March 2026

XUIMEI YAN  
DIRECTOR

---

<sup>1</sup> The notes on pages 6 to 8 form an integral part of these financial statements

Company No.

669359

## YAN & HE CATERING LIMITED

(Incorporated in Republic of Ireland)

### NOTES TO THE ABRIDGED FINANCIAL STATEMENTS AS AT 30 APRIL 2025

#### 1 BASIS OF PREPARATION

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

At the balance sheet date, the Company had losses of €308,683 net current liabilities and a deficit in shareholders' funds of €308,583 respectively. The Directors will provide the required financial support to enable the Company to meet its liabilities as and when they fall due. The financial statements of the Company therefore, have been prepared on a going concern basis and as such, do not include any adjustments to reduce the values of assets to their recoverable amounts, to provide for any further liabilities, and reclassify non-current asset and liabilities as current if the going concern basis of preparing the financial statements is not appropriate

#### 2 SIGNIFICANT ACCOUNTING POLICIES

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

##### (a) Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is calculated on a straight line basis to write off the cost of the fixed assets over their estimated useful life. The principal annual depreciation rate used is as follows:

Fixture, fittings and equipment	8 years
---------------------------------	---------

Gains and losses on disposals are determined by comparing proceeds with carrying amount and are included in profit/ (loss) from operations.

##### (b) Impairment of fixed assets

Fixed assets are subject to review for impairment. Any impairment is recognised in the profit and loss account in the period in which it occurs.

##### (c) Stocks

Stocks are stated at the lower of cost and net realisable value. Cost is determined on a first-in-first-out basis.

Net realisable value is the estimated selling price in the ordinary course of business, less the selling expenses.

##### (d) Revenue recognition

Sales are recognised upon delivery of products and customer acceptance, if any, net of value added taxes and discounts.

Company No.

669359

**YAN & HE CATERING LIMITED**  
(Incorporated in Republic of Ireland)

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**  
**AS AT 30 APRIL 2025 (CONTINUED)**

2 SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

(e) Taxation

The amount included in the profit and loss account is based on pre-tax reported income and is calculated at current local tax rates, taking into account timing differences and the likelihood of realisation of deferred tax assets and liabilities.

3 TANGIBLE ASSETS

		Fixtures, fittings and equipment	30.04.2025
			€
Cost			
At 1 <sup>st</sup> May 2024	-	212,654	212,654
Additions	-	1,009	1,009
Disposals	-	-	-
At 30 April 2025	-	213,663	213,663
Accumulated depreciation			
At 1 <sup>st</sup> May 2024	-	53,495	53,495
Charge for the Period	-	26,808	26,808
Disposals	-	-	-
At 30 April 2025	-	80,203	80,203
Net book value			
At 30 April 2025	-	133,460	133,460

4 CREDITORS: FALLING DUE WITHIN ONE YEAR

	30.04.2025	30.04.2024
	€	€
VAT	8,492	4,863
PAYE/PRSI	2,791	2,209
Directors' current account	462,879	400,220
Accrual	520	6,045
	<u>474,682</u>	<u>413,338</u>

The balance due to the director and shareholder of the Company was in respect of advances for working capital purposes, interest free and has no fixed repayment terms.

Company No.

669359

**YAN & HE CATERING LIMITED**  
(Incorporated in Republic of Ireland)

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**  
**AS AT 30 APRIL 2025 (CONTINUED)**

5 CALLED UP SHARE CAPITAL

	<u>30.04.2025</u>	<u>28.02.2024</u>
	€	€
Authorised: 100 ordinary shares of €1.00 each	<u>100</u>	<u>100</u>
Allotted, called up and fully paid: 100 ordinary shares of €1.00 each	<u>100</u>	<u>100</u>

6 PROFIT AND LOSS ACCOUNT

	<u>30.04.2025</u>	<u>30.04.2024</u>
	€	€
At 1 May	(242,046)	(122,203)
Loss for the year	<u>(66,637)</u>	<u>(119,842)</u>
At 30 April	<u>(308,683)</u>	<u>(242,046)</u>

7 INTERESTS OF DIRECTORS AND SECRETARY IN SHARES

The interests of Director(s) and Secretary who held office at the end of the year in shares in the Company are as follows:

	<u>Number of ordinary shares of €1.00 each</u>			
	<u>As at</u> <u>01.05.2024</u>	<u>Bought</u>	<u>Sold</u>	<u>As at</u> <u>30.04.2025</u>
<u>Director</u> YUNLAN YE	50	0	0	50
<u>Director &amp; Secretary</u> XUIMEI YAN	50	0	0	50

8 POST BALANCE SHEET EVENTS

No significant events have taken place since the balance sheet date which would require disclosure or amendment to the financial statements.

9 APPROVAL OF THE FINANCIAL STATEMENTS

The financial statements were approved by the Board on 26 March 2026.