

Anona Limited
Abridged Unaudited Financial Statements
for the financial year ended 28 February 2025

Anona Limited

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Anona Limited

DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 28 February 2025

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 that 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 directors are required to:

- select suitable accounting policies for the company financial statements 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. 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.

Signed on behalf of the board

Stephen Moore
Director

David Ingoldsby
Director

31 August 2025

Anona Limited
BALANCE SHEET

as at 28 February 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	7	<u>59,610</u>	<u>74,709</u>
Current Assets			
Stocks	8	171,294	159,396
Debtors	9	427,230	361,623
Cash and cash equivalents		<u>135,652</u>	<u>164,524</u>
		<u>734,176</u>	<u>685,543</u>
Creditors: amounts falling due within one year	10	<u>(512,378)</u>	<u>(510,018)</u>
Net Current Assets		<u>221,798</u>	<u>175,525</u>
Total Assets less Current Liabilities		<u>281,408</u>	<u>250,234</u>
Creditors:			
amounts falling due after more than one year	11	<u>(16,146)</u>	<u>(26,766)</u>
Net Assets		<u><u>265,262</u></u>	<u><u>223,468</u></u>
Capital and Reserves			
Called up share capital presented as equity		15,202	15,202
Retained earnings		<u>250,060</u>	<u>208,266</u>
Equity attributable to owners of the company		<u><u>265,262</u></u>	<u><u>223,468</u></u>

We as Directors of Anona Limited, 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 section 358 are satisfied,
- (c) the shareholders of the company have not served a notice on the company under section 334(1) in accordance with section 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 financial year and to otherwise comply with the provisions of the 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 section 352 Companies Act 2014. The company 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 Companies Act 2014 and the small companies' regime.

Approved by the board on 31 August 2025 and signed on its behalf by:

Stephen Moore
Director

David Ingoldsby
Director

Anona Limited**RECONCILIATION OF SHAREHOLDERS' FUNDS**

as at 28 February 2025

	Called up share capital €	Retained earnings €	Total €
At 1 March 2023	15,202	197,284	212,486
Profit for the financial year	-	10,982	10,982
At 29 February 2024	15,202	208,266	223,468
Profit for the financial year	-	41,794	41,794
At 28 February 2025	15,202	250,060	265,262

Anona Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 28 February 2025

1. General Information

Anona Limited is a company limited by shares incorporated in Ireland. The registered office of the company is Unit 35, Block 613, Greenogue Business Park, Rathcoole, Co Dublin which is also the principal place of business of the company. The principal activity of the company is the sale of cleaning & hygiene products. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

2. Summary of Significant 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.

Statement of compliance

The financial statements of the company for the year ended 28 February 2025 have been prepared on the going concern basis and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (FRS 102).

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention except for certain properties and financial instruments that are measured at revalued amounts or fair values, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for assets. The financial reporting framework that has been applied in their preparation is 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.

The company qualifies as a small company as defined by section 280A of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Companies Act 2014.

Cash flow statement

The company has availed of the exemption in FRS 102 from the requirement to prepare a Cash Flow Statement because it is classified as a small company.

Turnover

Turnover comprises the invoice value of goods supplied by the company, exclusive of trade discounts and value added tax.

Tangible assets and depreciation

Tangible assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible assets, less their estimated residual value, over their expected useful lives as follows:

Fixtures, fittings and equipment	-	12.5% straight line
Motor vehicles	-	20% straight line

The carrying values of tangible fixed assets are reviewed annually for impairment in periods if events or changes in circumstances indicate the carrying value may not be recoverable.

Leasing and hire purchases

Tangible assets held under leasing and Hire Purchases arrangements which transfer substantially all the risks and rewards of ownership to the company are capitalised and included in the Balance Sheet at their cost or valuation, less depreciation. The corresponding commitments are recorded as liabilities. Payments in respect of these obligations are treated as consisting of capital and interest elements, with interest charged to the Profit and Loss Account.

Leasing

Rentals payable under operating leases are dealt with in the Profit and Loss Account as incurred over the period of the rental agreement.

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NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 28 February 2025

Stocks

Stocks are valued at the lower of cost and net realisable value. Stocks are determined on a first-in first-out basis. Cost comprises expenditure incurred in the normal course of business in bringing stocks to their present location and condition. Full provision is made for obsolete and slow moving items. Net realisable value comprises actual or estimated selling price (net of trade discounts) less all further costs to completion or to be incurred in marketing and selling.

Trade and other debtors

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases the receivables are stated at cost less impairment losses for bad and doubtful debts.

Borrowing costs

Borrowing costs relating to the acquisition of assets are capitalised at the appropriate rate by adding them to the cost of assets being acquired. Investment income earned on the temporary investment of specific borrowings pending their expenditure on the assets is deducted from the borrowing costs eligible for capitalisation. All other borrowing costs are recognised in profit or loss in the period in which they are incurred.

Trade and other creditors

Trade and other creditors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest rate method, unless the effect of discounting would be immaterial, in which case they are stated at cost.

Taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the financial year and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Balance Sheet date.

Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the Balance Sheet date. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated at the rates of exchange ruling at the date of the transaction. Non-monetary items that are measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined. The resulting exchange differences are dealt with in the Profit and Loss Account.

Ordinary share capital

The ordinary share capital of the company is presented as equity.

3. Operating profit	2025	2024
	€	€
Operating profit is stated after charging:		
Depreciation of tangible assets	18,348	25,006
(Profit)/loss on disposal of intangible fixed assets	-	5,239
Operating lease rentals		
- Motor vehicles	28,598	26,460
	<u><u> </u></u>	<u><u> </u></u>
4. Interest payable and similar expenses	2025	2024
	€	€
Interest	2,835	3,427
	<u><u> </u></u>	<u><u> </u></u>
5. Employees		

The average monthly number of employees, including directors, during the financial year was 5, (2024 - 5).

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NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 28 February 2025

6. Tax on profit

	2025 €	2024 €
(a) Analysis of charge in the financial year		
Current tax:		
Corporation tax at 12.50% (2024 - 12.50%)	8,878	6,939
Under/over provision in prior year	195	6,438
Total current tax	<u>9,073</u>	<u>13,377</u>

(b) Factors affecting tax charge for the financial year

The tax assessed for the financial year differs from the standard rate of corporation tax in the Republic of Ireland 12.50% (2024 - 12.50%). The differences are explained below:

	2025 €	2024 €
Profit taxable at 12.50%	<u>50,867</u>	<u>24,359</u>
Profit before tax multiplied by the standard rate of corporation tax in the Republic of Ireland at 12.50% (2024 - 12.50%)	6,358	3,045
Effects of:		
Expenses not deductible for tax purposes	<u>2,715</u>	<u>10,332</u>
Total tax charge for the financial year (Note 6 (a))	<u>9,073</u>	<u>13,377</u>

7. Tangible assets

	Fixtures, fittings and equipment €	Motor vehicles €	Total €
Cost			
At 1 March 2024	15,233	154,482	169,715
Additions	3,249	-	3,249
At 28 February 2025	<u>18,482</u>	<u>154,482</u>	<u>172,964</u>
Depreciation			
At 1 March 2024	7,879	87,127	95,006
Charge for the financial year	1,004	17,344	18,348
At 28 February 2025	<u>8,883</u>	<u>104,471</u>	<u>113,354</u>
Net book value			
At 28 February 2025	<u>9,599</u>	<u>50,011</u>	<u>59,610</u>
At 29 February 2024	<u>7,354</u>	<u>67,355</u>	<u>74,709</u>

8. Stocks

	2025 €	2024 €
Raw materials	<u>171,294</u>	<u>159,396</u>

The replacement cost of stock did not differ significantly from the figures shown.

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NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 28 February 2025

9. Debtors	2025	2024
	€	€
Trade debtors	424,630	358,980
Prepayments	2,600	2,643
	<u>427,230</u>	<u>361,623</u>
10. Creditors	2025	2024
Amounts falling due within one year	€	€
Amounts owed to credit institutions	5,800	37,605
Net obligations under finance leases and hire purchase contracts	12,997	15,828
Trade creditors	215,464	187,355
Taxation	95,339	84,225
Directors' current accounts (Note 15)	12,126	12,126
Pension accrual	167,502	167,502
Accruals	3,150	5,377
	<u>512,378</u>	<u>510,018</u>
11. Creditors	2025	2024
Amounts falling due after more than one year	€	€
Finance leases and hire purchase contracts	16,146	26,766
Net obligations under finance leases and hire purchase contracts		
Repayable within one year	12,997	15,828
Repayable between one and five years	16,146	26,766
	<u>29,143</u>	<u>42,594</u>
12. Income Statement		
	2025	2024
	€	€
At 1 March 2024	208,266	197,284
Profit for the financial year	41,794	10,982
	<u>250,060</u>	<u>208,266</u>
At 28 February 2025		

13. Financial commitments

The amount of €12,997 is payable in the next twelve months. An amount of €16,146 is due in the next five year.

14. Capital commitments

The company had no material capital commitments at the financial year-ended 28 February 2025.

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NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 28 February 2025

15. Directors' remuneration and transactions	2025	2024
	€	€
Remuneration	98,626	113,386
Pension contributions	6,800	-
	<u>105,426</u>	<u>113,386</u>

The following amounts are repayable to the directors:

	2025	2024
	€	€
Stephen Moore	6,539	6,539
Alan Miller	638	638
David Ingoldsby	4,949	4,949
	<u>12,126</u>	<u>12,126</u>

16. Related party transactions

There were no related party transactions during the year.

17. Post-Balance Sheet Events

There have been no significant events affecting the company since the financial year-end.

18. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 31 August 2025.