

**Registration number 656144**

**XiuMing Catering Limited**  
**Abridged Accounts**  
**for the year ended 28<sup>th</sup> February 2026**

# XiuMing Catering Limited

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## **XiuMing Catering Limited**

### **Directors and other information**

Directors	XiuMing Lin
Secretary	XianPing Chen
Company number	656144
Registered office	Main Street Conabury, Castleblayney Co. Monaghan
Business Address	Main Street Conabury, Castleblayney Co. Monaghan
Bankers	AIB Main Street, Castleblayney Co. Monaghan

## **XiuMing Catering Limited**

### **Statement of Directors' responsibilities and declaration on unaudited financial statement**

The directors made the following statement in respect of the unaudited financial statements:

#### **General Responsibilities**

Company law requires the directors to prepare financial statements for each financial period which Give 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.

The directors are responsible for keeping proper books of account which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure the financial statements comply with the Companies Acts 1963 to 2005 and all Regulations to be construed as one with those Acts. They are responsible for ensuring that company otherwise complies with the provisions of those Acts relation to financial statements in so far as they are applicable to the company. They have general responsibility for taking such steps as are reasonable open to them to safeguard the assets of the company and hence to prevent and detect fraud and other irregularities.


#### **Director's declaration on unaudited financial statements**

In relation to the financial statements as set out on pages 3 to 6:

- The directors approve these 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 prepared on the going concern basis on the grounds that the company will continue in business.
- The directors confirm that they have made available all the company's accounting records and provided all the information necessary for all 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 28<sup>th</sup> February 2026.

On the behalf of the board

XiuMing Lin  
Director 

Zongping He  
Secretary 

**Date: 26<sup>th</sup> March 2026**

## XiuMing Catering Limited

### Abridged Balance Sheet As at the year ended 28<sup>th</sup> February 2026

	Notes	€	2026	€
<b>Fixed assets</b>				
Tangible assets	2			11,900
<b>Current assets</b>				
Stocks		3,000		
Debtors		-		
Cash at bank and in hand		<u>20,500</u>		
		23,500		
<b>Creditors: amounts falling Due within one year</b>		<u>(10,051)</u>		
<b>Net current liabilities</b>				<u>13,449</u>
<b>Total assets less current liabilities</b>				<u>25,349</u>
<b>Deficiency of assets</b>				<u>25,349</u>
<b>Capital and reserves</b>				
Called up share capital	3			100
Profit and loss account				<u>25,249</u>
<b>Shareholders' funds</b>				<u>25,349</u>

I/We, as director(s) of XiuMing Catering Ltd, 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 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

**XiuMing Lin**  
**Director** *Xiuminglin*

**Zongping He**  
**Secretary** *Zongping He*

**The notes on pages 5 to 7 form an integral part of these financial statements**

## **XiuMing Catering Limited**

### **Notes to the abridged financial statements for the year ended 29<sup>th</sup> February 2026**

#### **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 accounts are prepared in accordance with generally accepted accounting principles under the historical cost convention, and comply with financial reporting standards of the Accounting Standards Board.

##### **1.2 Cash flow statement**

The company meets the size criteria for a small company set by the Companies (Amendment) Act, 1986 and therefore, in accordance with FRSI: Cash flow statement, it has not prepared a cash flow statement.

##### **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	- 10% Straight Line
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## **XiuMing Catering Limited**

### **Notes to the abridged financial statements for the year ended 28<sup>th</sup> February 2026**

.....continued

#### **1.4 Deferred taxation**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more, or a right to pay less or to receive more tax, with the following exceptions:

Provision is made for tax on gains arising from the revaluation ( and similar fair value adjustments) of fixed assets, and gains on disposal of fixed assets that have been rolled over into replacement assets, only to the extent that, at the balance sheet date, there is a binding agreement to dispose of the assets concerned. However, no provision is made where, on the basis of all available evidence at the balance sheet date, it is more likely than not that the taxable gain will be rolled over into replacement assets and charged to tax only where the replacement assets are sold;

Provision is made for deferred tax that would arise on remittance of the retained earnings of overseas subsidiaries, associated and joint ventures only to the extent that, at the balance sheet date, dividends have been accrued as receivable;

Deferred tax assets are recognised only to the extent that the directors consider that it is more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted.

Deferred tax is measured on an undiscounted basis at the tax rates that are expected to apply in the periods in which timing differences reverse, based on tax rates and laws enacted or substantively enacted at the balance sheet date.

#### **1.5 Turnover Policy**

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

## XiuMing Catering Limited

### Notes to the abridged financial statements for the year ended 28<sup>th</sup> February 2026

.....continued

#### 2. Fixed assets

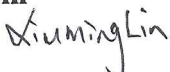
	Tangible Fixed assets €
<b>Cost</b>	
Additions	<u>13,600</u>
At 28 <sup>th</sup> February 2026	<u>13,600</u>
<b>Depreciation</b>	
Charge for the year	1,700
At 28 <sup>th</sup> February 2026	<u>1,700</u>
<b>Net Book Value</b>	
At 28 <sup>th</sup> February 2026	<u>11,900</u>

#### 3. Share capital

	2026 €
<b>Authorised equity</b>	
1,000,000 Ordinary shares of €1 each	<u>1,000,000</u>
<b>Allotted, called up and fully paid equity</b>	
100 Ordinary shares of €1 each	<u>100</u>

#### 4. Approval of financial statements

The financial statements were approved by the Board on 26<sup>th</sup> March 2026 and signed on its behalf by

XiuMing Lin  
Director 

Zongping He  
Secretary 