

Company Number: 781552

**NJ Eateries Ltd**

**Abridged Unaudited Financial Statements**

**for the financial period from 14 February 2025 (date of incorporation) to 31  
December 2025**

# NJ Eateries Ltd

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## **NJ Eateries Ltd**

# **DIRECTORS' RESPONSIBILITIES STATEMENT**

for the financial period from 14 February 2025 (date of incorporation) to 31 December 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 period. 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", applying Section 1A of that Standard, 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 period end date and of the profit or loss of the company for the financial period 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**

**Nathan Carey**  
Director

**18 March 2026**

**Jacqueline Aylward**  
Director

**18 March 2026**

**NJ Eateries Ltd**  
**BALANCE SHEET**

as at 31 December 2025

	Notes	Dec 25 €
<b>Current Assets</b>		
Debtors	7	1,853
Cash and cash equivalents		81,989
		<u>83,842</u>
<b>Creditors: amounts falling due within one year</b>	<b>8</b>	<b>(101,800)</b>
		<u>(17,958)</u>
<b>Net Current Liabilities</b>		<b>(17,958)</b>
		<u>(17,958)</u>
<b>Total Assets less Current Liabilities</b>		<b>(17,958)</b>
		<u>(17,958)</u>
<b>Capital and Reserves</b>		
Called up share capital presented as equity		100
Retained earnings		(18,058)
		<u>(17,958)</u>
<b>Equity attributable to owners of the company</b>		<b>(17,958)</b>
		<u>(17,958)</u>

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

We as Directors of NJ Eateries 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 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 period and of its profit or loss for such a financial period 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 18 March 2026 and signed on its behalf by:**

**Nathan Carey**  
**Director**

**Jacqueline Aylward**  
**Director**

**NJ Eateries Ltd**  
**STATEMENT OF CHANGES IN EQUITY**  
as at 31 December 2025

	<b>Called up share capital €</b>	<b>Retained earnings €</b>	<b>Total €</b>
Loss for the financial period	-	(18,058)	(18,058)
Net proceeds of equity Ordinary share issue	100	-	100
<b>At 31 December 2025</b>	<b>100</b>	<b>(18,058)</b>	<b>(17,958)</b>

## NJ Eateries Ltd

# NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial period from 14 February 2025 (date of incorporation) to 31 December 2025

### 1. General Information

NJ Eateries Ltd is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 781552. The registered office of the company is 28 Grosvenor Terrace, Johns Hill, Waterford, X91 C3NY, Ireland. The company is primarily engaged in Restaurants and Mobile Food services. 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 financial period ended 31 December 2025 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014. These are the company's first set of financial statements prepared in accordance with FRS 102.

#### Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention. 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" Section 1A, 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 period, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Companies Act 2014 and Section 1A of FRS 102.

#### 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 and deferred taxation

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

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 tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the company's taxable profits and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the Balance Sheet date.

#### Ordinary share capital

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

**NJ Eateries Ltd****NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

for the financial period from 14 February 2025 (date of incorporation) to 31 December 2025

**3. Adoption of FRS 102**

This is the first set of financial statements prepared by NJ Eateries Ltd in accordance with accounting standards issued by the Financial Reporting Council, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A (Small Entities).

**4. Period of financial statements**

The financial statements are for the 10 month 18 days period from 14 February 2025 (date of incorporation) to 31 December 2025.

**5. Statement on previous periods**

The company did not present financial statements for previous periods.

**6. Employees**

The average monthly number of employees, including directors, during the financial period was 0, (Feb 25 - 0).

**7. Debtors**

	Dec 25 €
Taxation	1,691
Prepayments	162
	<u>1,853</u>

**8. Creditors  
Amounts falling due within one year**

	Dec 25 €
Amounts owed to credit institutions	
Bank loan	100,000
Accruals	1,800
	<u>101,800</u>

Creditors include €100,000 AIB loan, repayments started after year end.

**9. Income Statement**

	Dec 25 €
At 14 February 2025	-
Loss for the financial period	<u>(18,058)</u>
At 31 December 2025	<u>(18,058)</u>

**10. Capital commitments**

The company had no material capital commitments at the financial period-ended 31 December 2025.

**11. Post-Balance Sheet Events**

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

**12. Approval of financial statements**

The financial statements were approved and authorised for issue by the board of directors on 18 March 2026.