

Beautique Beauty Salon Ltd
Abridged Unaudited Financial Statements
for the financial year ended 31 December 2025

Beautique Beauty Salon Ltd
CONTENTS

	Page
Director and Other Information	3
Director's Responsibilities Statement	4
Accountants' Report	5
Balance Sheet	6
Reconciliation of Shareholders' Funds	7
Notes to the Financial Statements	8 - 11

Beautique Beauty Salon Ltd
DIRECTOR AND OTHER INFORMATION

Director	Louise Heaphy
Company Secretary	Paul Heaphy
Company Number	627515
Registered Office and Business Address	Unit 1 Carrig Leigh Salon Lower Kilmoney Road Carrigaline Co. Cork Ireland
Accountants	Cuddy, O'Leary & Rigney Chartered Accountants 3003 Euro Business Park Little Island T45 FX94 Ireland
Bankers	Allied Irish Bank Main Street Carrigaline Co. Cork Ireland

Beautique Beauty Salon Ltd

DIRECTOR'S RESPONSIBILITIES STATEMENT

for the financial year ended 31 December 2025

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

"General responsibilities

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 that law, the director has 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 director must not approve the financial statements unless they 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 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 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 them to ensure that the financial statements and Director's Report comply with the Companies Act 2014. They 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.

Director's declaration on unaudited financial statements

In relation to the financial statements which comprise the Balance Sheet, the Reconciliation of Shareholders' Funds and the related notes:

The director approves these financial statements and confirms that they is 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 director confirms that they has made available to Cuddy, O'Leary & Rigney, (Chartered Accountants), all the company's accounting records and provided all the information, books and documents necessary for the compilation of the financial statements.

The director confirms that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the financial year ended 31 December 2025."

Beautique Beauty Salon Ltd
CHARTERED ACCOUNTANTS REPORT
to the Director on the Compilation of the unaudited Abridged financial statements
of Beautique Beauty Salon Ltd
for the financial year ended 31 December 2025

In accordance with the engagement letter dated 27 January 2026 and in order to assist you to fulfil your duties under the Companies Act 2014, we have compiled for your approval the abridged financial statements of the company for the financial year ended 31 December 2025 as set out on pages 6 to 11 which comprise the Balance Sheet, the Reconciliation of Shareholders' Funds and the related notes from the company's accounting records and information and explanations you have given to us.

As a practising member firm of the Institute of Chartered Accountants Ireland, we are subject to its ethical and other professional requirements which are detailed at <https://www.charteredaccountants.ie/Professional-Standards/Home>

This report is made solely to the director of Beautique Beauty Salon Ltd, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the company's Director that we have done so, and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and its director for our work or for this report.

We have carried out this engagement in accordance with guidance issued by Chartered Accountants Ireland and have complied with the relevant ethical guidance laid down by Chartered Accountants Ireland relating to members undertaking the compilation of financial statements.

You have acknowledged on the Balance Sheet for the year ended 31 December 2025 your duty to ensure that Beautique Beauty Salon Ltd has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of Beautique Beauty Salon Ltd. You consider that Beautique Beauty Salon Ltd is exempt from the statutory audit requirement for the financial year.

We have not been instructed to carry out an audit or a review of the abridged financial statements of Beautique Beauty Salon Ltd. For this reason, we have not verified the adequacy, accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory abridged financial statements.

CUDDY, O'LEARY & RIGNEY
Chartered Accountants and Statutory Audit Firm
3003 Euro Business Park
Little Island
T45 FX94
Ireland

27 January 2026

Beautique Beauty Salon Ltd
BALANCE SHEET

as at 31 December 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	6	-	2,149
Current Assets			
Stocks	7	10,000	13,500
Debtors	8	5,848	-
Cash and cash equivalents		50,987	42,076
		66,835	55,576
Creditors: amounts falling due within one year	9	(8,063)	(7,030)
Net Current Assets		58,772	48,546
Total Assets less Current Liabilities		58,772	50,695
Capital and Reserves			
Called up share capital presented as equity	11	100	100
Retained earnings		58,672	50,595
Equity attributable to owners of the company		58,772	50,695

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.

I as Director of Beautique Beauty Salon 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) 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 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 27 January 2026 and signed on its behalf by:

Louise Heaphy
Director

Beautique Beauty Salon Ltd
RECONCILIATION OF SHAREHOLDERS' FUNDS

as at 31 December 2025

	Called up share capital €	Retained earnings €	Total €
At 1 January 2024	100	23,689	23,789
Profit for the financial year	-	26,906	26,906
At 31 December 2024	100	50,595	50,695
Profit for the financial year	-	8,077	8,077
At 31 December 2025	100	58,672	58,772

Beautique Beauty Salon Ltd

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

1. General Information

Beautique Beauty Salon Ltd is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 627515. The registered office of the company is Unit 1 Carrig Leigh Salon, Lower Kilmoney Road, Carrigaline, Co. Cork, Ireland which is also the principal place of business of the company. The principal activity of the Company is the provision of beauty 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 financial statements.

Statement of compliance

The financial statements of the company for the financial year ended 31 December 2025 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014.

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" 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 year, 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.

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
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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.

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.

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.

Beautique Beauty Salon Ltd

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

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.

Ordinary share capital

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

3. Turnover

The whole of the company's turnover is attributable to its market in the Republic of Ireland and is derived from the principal activity of the provision of beauty services.

4. Operating profit	2025	2024
	€	€
Operating profit is stated after charging:		
Depreciation of tangible assets	<u>2,149</u>	<u>2,147</u>

5. Employees

The average monthly number of employees, including director, during the financial year was 4, (2024 - 3).

	2025	2024
	Number	Number
Number of employees including directors	<u>4</u>	<u>3</u>

6. Tangible assets

	Fixtures, fittings and equipment	Total
	€	€
Cost		
At 1 January 2025	<u>17,177</u>	<u>17,177</u>
At 31 December 2025	<u>17,177</u>	<u>17,177</u>
Depreciation		
At 1 January 2025	15,028	15,028
Charge for the financial year	2,149	2,149
At 31 December 2025	<u>17,177</u>	<u>17,177</u>
Net book value		
At 31 December 2025	<u>-</u>	<u>-</u>
At 31 December 2024	<u>2,149</u>	<u>2,149</u>

7. Stocks	2025	2024
	€	€
Finished goods and goods for resale	<u>10,000</u>	<u>13,500</u>

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

continued

Beautique Beauty Salon Ltd
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 31 December 2025

8. Debtors			2025	2024
			€	€
Taxation			3,303	-
Prepayments			2,545	-
			5,848	-
9. Creditors			2025	2024
Amounts falling due within one year			€	€
Taxation			5,463	4,430
Accruals			2,600	2,600
			8,063	7,030
10. Taxation			2025	2024
			€	€
Debtors:				
Corporation tax			3,303	-
Creditors:				
VAT			2,922	98
Corporation tax			-	2,650
PAYE			2,541	1,682
			5,463	4,430
11. Share capital			2025	2024
			€	€
Description	Number of shares	Value of units		
Authorised				
Ordinary shares of €1.00 each	100,000	€1.00 each	100,000	100,000
Allotted, called up and fully paid				
Ordinary shares of €1.00 each	100	€1.00 each	100	100
The director's and the secretary's interests in the shares of the company are as follows:-				
			Number Held	
Name	Class of Shares		At	
			31/12/25	01/01/25
Louise Heaphy	Ordinary shares of €1.00 each		100	100
12. Income Statement			2025	2024
			€	€
At 1 January 2025			50,595	23,689
Profit for the financial year			8,077	26,906
			58,672	50,595

Beautique Beauty Salon Ltd
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

13. Capital commitments

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

14. Director's remuneration

	2025	2024
	€	€
Remuneration	44,000	41,355

15. Post-Balance Sheet Events

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

16. Approval of financial statements

The financial statements were approved and authorised for issue by the board on 27 January 2026.

