

Company registration number: **749145**

BLACKBIRD BARBERSHOP LIMITED
Unaudited Abridged Financial Statements
for the year ended 31 August 2025

BLACKBIRD BARBERSHOP LIMITED

Balance Sheet

31 August 2025

| | 2025 | 2024 |
|------------------------------------------------|----------------|-----------------|
| | € | € |
| Called up share capital not paid | 100 | 100 |
| Current assets | 4,710 | 1,251 |
| Creditors: amounts falling due within one year | (7,465) | (14,804) |
| Net current liabilities | (2,655) | (13,453) |
| Total assets less current liabilities | (2,655) | (13,453) |
| Capital and reserves | (2,655) | (13,453) |

We, as directors of BLACKBIRD BARBERSHOP 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 section 358 of the Companies Act 2014 is complied with;
- (c) no notice under subsection (1) of section 334 has, in accordance with subsection (2) of that section, been served on the company; and
- (d) We acknowledge the obligations of the company 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.

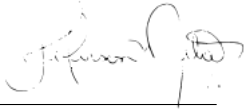
We, as directors of BLACKBIRD BARBERSHOP LIMITED state that we have relied on the specified exemption contained in section 352 of the Companies Act 2014 on the grounds that the company is entitled to the benefit of that exemption as a micro company and confirm that the abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

These financial statements have been prepared in accordance with the micro companies regime.

BLACKBIRD BARBERSHOP LIMITED

Balance Sheet (continued)

31 August 2025



Jeferson Fernando Milao
Director



Darwin Estefano Viera Machado
Director

Company registration number: 749145

BLACKBIRD BARBERSHOP LIMITED

Notes to the Financial Statements

Year ended 31 August 2025

1 General information

BLACKBIRD BARBERSHOP LIMITED is a private company limited by shares and is registered in the Republic of Ireland. The company registration number is 749145 and the address of the registered office is First Floor 58 Thomas Street, Limerick, Limerick, V94W3CC, Ireland.

2 Statement of compliance

These financial statements have been prepared in compliance with FRS 105, 'The Financial Reporting Standard applicable to the Micro-entities regime'.

3 Accounting policies

BASIS OF PREPARATION

The financial statements have been prepared under the historical cost basis.

The financial statements are prepared in euro, which is the functional currency of the company.

TURNOVER

Turnover is measured at the fair value of the consideration received or receivable for goods supplied, net of discounts and Value Added Tax.

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer, usually on despatch of the goods; the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity; and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

IMPAIRMENT

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

FINANCIAL INSTRUMENTS

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Financial instruments are initially recognised at cost, which is the transaction price.

Investments in shares, subsidiaries or participating interests are subsequently measured at cost less impairment.

Derivatives are subsequently measured at the cost plus any transaction costs not immediately recognised in profit or loss less any impairment losses recognised to date. This is allocated to profit or loss over the term of the contract on a straight-line basis, unless another systematic basis of allocation is more appropriate.

BLACKBIRD BARBERSHOP LIMITED

Notes to the Financial Statements (continued)

Year ended 31 August 2025

Other financial instruments are subsequently measured at the cost plus any transaction costs not immediately recognised in profit or loss, plus accumulated interest income or expense recognised to date, less all repayments of principal or interest to date, less impairment.

Financial assets are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised in profit or loss immediately.

Any reversals of impairment are recognised in profit or loss immediately.

4 Appropriation of profit and loss account

| | Year to 31 Aug 2025 | Period from 22 Sep 2023 to 31 Aug 2024 |
|--------------------------------------|------------------------|-------------------------------------------------|
| | € | € |
| At start of year | (13,553) | - |
| Profit/(loss) for the financial year | 10,798 | (13,553) |
| At end of year | <u>(2,755)</u> | <u>(13,553)</u> |

Company registration number: **749145**

BLACKBIRD BARBERSHOP LIMITED
Unaudited Financial Statements
for the year ended 31 August 2025

BLACKBIRD BARBERSHOP LIMITED

Unaudited Financial Statements

Year ended 31 August 2025

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BLACKBIRD BARBERSHOP LIMITED

Directors and Other Information

Year ended 31 August 2025

Directors

Jeferson Fernando Milao

Darwin Estefano Viera Machado

Company secretary

Darwin Estefano Viera Machado

Accountant

Aran Accounting Solutions

9 Broadstreet apt 2

Limerick

V949K74

Ireland

Registered office

First Floor 58 Thomas Street

Limerick

Limerick

V94W3CC

Ireland

BLACKBIRD BARBERSHOP LIMITED

Directors' Report

Year ended 31 August 2025

The directors present their report and the unaudited financial statements of the company for the year ended 31 August 2025.

DIRECTORS

The directors who served the company during the year were as follows:

Jeferson Fernando Milao

Darwin Estefano Viera Machado

ACCOUNTING RECORDS

The measures taken by the directors to secure compliance with the requirements of sections 281 to 285 of the Companies Act 2014 with regard to the keeping of accounting records are the implementation of necessary policies and procedures for recording transactions, the employment of competent accounting personnel with appropriate expertise and the provision of adequate resources to the financial function.

The accounting records of the company are located at First Floor 58 Thomas Street, Limerick, Limerick, V94W3CC, Ireland.

DIVIDENDS

During the year the directors have not paid any interim dividends or recommended payment of a final dividend.

DIRECTORS AND SECRETARY AND THEIR INTERESTS

The directors and the secretary who served at 31 August 2025, had no interests in shares in, or debentures of, the company.

This report was approved by the board of directors on 27 October 2025 and signed on behalf of the board by:



Jeferson Fernando Milao
Director



Darwin Estefano Viera Machado
Director

BLACKBIRD BARBERSHOP LIMITED

Report to the directors on the preparation of the unaudited statutory financial statements of BLACKBIRD BARBERSHOP LIMITED

Year ended 31 August 2025

As described on the balance sheet, the Board of Directors of BLACKBIRD BARBERSHOP LIMITED are responsible for the preparation of the financial statements for the year ended 31 August 2025, which comprise the profit and loss account, balance sheet and related notes.

You consider that the company is exempt from an audit under the Companies Act 2014.

In accordance with your instructions I have compiled these unaudited financial statements in order to assist you to fulfil your statutory responsibilities, from the accounting records and from information and explanations supplied to me.



Aran Accounting Solutions

9 Broadstreet apt 2
Limerick
V949K74
Ireland

BLACKBIRD BARBERSHOP LIMITED

Profit and Loss Account

Year ended 31 August 2025

| | Year to 31 Aug 2025 | Period from 22 Sep 2023 to 31 Aug 2024 |
|----------------------|------------------------|-------------------------------------------------|
| | € | € |
| Turnover | 79,339 | 23,718 |
| Staff costs | (39,271) | (11,925) |
| Other expenses | (29,270) | (25,346) |
| Profit/(loss) | 10,798 | (13,553) |

BLACKBIRD BARBERSHOP LIMITED

Balance Sheet

31 August 2025

| | 2025 | 2024 |
|------------------------------------------------|----------------|-----------------|
| | € | € |
| Called up share capital not paid | 100 | 100 |
| Current assets | 4,710 | 1,251 |
| Creditors: amounts falling due within one year | (7,465) | (14,804) |
| Net current liabilities | (2,655) | (13,453) |
| Total assets less current liabilities | (2,655) | (13,453) |
| Capital and reserves | (2,655) | (13,453) |

We, as directors of BLACKBIRD BARBERSHOP LIMITED state that:

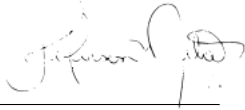
- (a) the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014;
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- (c) no notice under subsection (1) of section 334 has, in accordance with subsection (2) of that section, been served on the company; and
- (d) We acknowledge the obligations of the company 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.

These financial statements have been prepared in accordance with the micro companies regime.

BLACKBIRD BARBERSHOP LIMITED

Balance Sheet (continued)

31 August 2025



Jeferson Fernando Milao
Director



Darwin Estefano Viera Machado
Director

Company registration number: 749145

BLACKBIRD BARBERSHOP LIMITED

Notes to the Financial Statements

Year ended 31 August 2025

1 General information

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2 Statement of compliance

These financial statements have been prepared in compliance with FRS 105, 'The Financial Reporting Standard applicable to the Micro-entities regime'.

3 Accounting policies

BASIS OF PREPARATION

The financial statements have been prepared under the historical cost basis.

The financial statements are prepared in euro, which is the functional currency of the company.

TURNOVER

Turnover is measured at the fair value of the consideration received or receivable for goods supplied, net of discounts and Value Added Tax.

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer, usually on despatch of the goods; the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity; and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

IMPAIRMENT

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

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BLACKBIRD BARBERSHOP LIMITED

Notes to the Financial Statements (continued)

Year ended 31 August 2025

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4 Appropriation of profit and loss account

| | Year to 31 Aug 2025 | Period from 22 Sep 2023 to 31 Aug 2024 |
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| | € | € |
| At start of year | (13,553) | - |
| Profit/(loss) for the financial year | 10,798 | (13,553) |
| At end of year | <u>(2,755)</u> | <u>(13,553)</u> |

BLACKBIRD BARBERSHOP LIMITED

Detailed Profit and Loss Account

Year ended 31 August 2025

TURNOVER

| | Year to 31 Aug 2025 | Period from 22 Sep 2023 to 31 Aug 2024 |
|-------|------------------------|-------------------------------------------------|
| | € | € |
| Sales | 79,339 | 23,718 |
| | <u>79,339</u> | <u>23,718</u> |

OTHER INCOME

| | Year to 31 Aug 2025 | Period from 22 Sep 2023 to 31 Aug 2024 |
|--------------------------------------------------|------------------------|-------------------------------------------------|
| | € | € |
| Other operating income | - | - |
| Government grant recognised directly into income | - | - |
| | <u>-</u> | <u>-</u> |
| | <u>79,339</u> | <u>23,718</u> |
| | <u><u>79,339</u></u> | <u><u>23,718</u></u> |

STAFF COSTS

| | Year to 31 Aug 2025 | Period from 22 Sep 2023 to 31 Aug 2024 |
|---------------------------|------------------------|-------------------------------------------------|
| | € | € |
| Total wages and salaries | 3,122 | 422 |
| Total subcontracted staff | - | - |
| Total employers PRSI | 277 | 37 |
| Directors remuneration | 35,872 | 11,466 |
| | <u>39,271</u> | <u>11,925</u> |

BLACKBIRD BARBERSHOP LIMITED

Detailed Profit and Loss Account (continued)

Year ended 31 August 2025

OTHER EXPENSES

| | Year to 31 Aug 2025 | Period from 22 Sep 2023 to 31 Aug 2024 |
|----------------------------------|------------------------|-------------------------------------------------|
| | € | € |
| Rent | 10,000 | 8,334 |
| Light, heating and power | 2,211 | 940 |
| Motor expenses | - | 455 |
| Printing, postage and stationery | 11,086 | 12,400 |
| Telephone | 1,239 | 718 |
| Accountancy fees | 2,005 | 500 |
| Professional fees | - | 1,730 |
| Bank charges | 160 | 55 |
| Subscriptions | 2,569 | 214 |
| | <u>29,270</u> | <u>25,346</u> |
| Profit/(loss) | <u>10,798</u> | <u>(13,553)</u> |

Company registration number: **749145**

BLACKBIRD BARBERSHOP LIMITED
Unaudited Financial Statements
for the year ended 31 August 2025

BLACKBIRD BARBERSHOP LIMITED

Unaudited Financial Statements

Year ended 31 August 2025

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BLACKBIRD BARBERSHOP LIMITED

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BLACKBIRD BARBERSHOP LIMITED

Profit and Loss Account

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BLACKBIRD BARBERSHOP LIMITED

Balance Sheet (continued)

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BLACKBIRD BARBERSHOP LIMITED

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BLACKBIRD BARBERSHOP LIMITED

Notes to the Financial Statements (continued)

Year ended 31 August 2025

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