

Selena's Beauty Spa Limited
Abridged Unaudited Financial Statements
for the financial year ended 30 June 2025

Selena's Beauty Spa Limited
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Selena's Beauty Spa Limited
DIRECTORS' RESPONSIBILITIES STATEMENT
for the financial year ended 30 June 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", 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 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



Nikhil Shrestha
Director



Sangita Shrestha
Director

18 February 2026

Selena's Beauty Spa Limited
BALANCE SHEET

as at 30 June 2025


	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	5	33,130	6,378
Current Assets			
Debtors	6	13,780	5,296
Cash and cash equivalents		22,900	143,994
		36,680	149,290
Creditors: amounts falling due within one year	7	(35,713)	(118,000)
Net Current Assets		967	31,290
Total Assets less Current Liabilities		34,097	37,668
Capital and Reserves			
Called up share capital presented as equity		100	100
Retained earnings		33,997	37,568
Equity attributable to owners of the company		34,097	37,668

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 Selena's Beauty Spa 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 18 February 2026 and signed on its behalf by:



 Nikhil Shrestha
 Director



 Sangita Shrestha
 Director

Selena's Beauty Spa Limited
STATEMENT OF CHANGES IN EQUITY
as at 30 June 2025

	Called up share capital €	Retained earnings €	Total €
At 1 July 2023	100	15,412	15,512
Profit for the financial year	-	22,156	22,156
At 30 June 2024	100	37,568	37,668
Loss for the financial year	-	(3,571)	(3,571)
At 30 June 2025	100	33,997	34,097

Selena's Beauty Spa Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

1. General Information

Selena's Beauty Spa Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 673544. The registered office of the company is 16 Silken Park Avenue, Citywest, Dublin 22. The principal activity of the company is the operation of a beauty salon and spa. 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 year ended 30 June 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 services supplied by the company, exclusive of 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	-	20% Straight line
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A full year's depreciation is provided in the year of acquisition and none in the year of disposal.

Assets not measured at fair value are reviewed for any indication that the asset may be impaired at each balance sheet date. If such indication exists, the recoverable amount of the asset, or the asset's cash generating unit, is estimated and compared to the carrying amount. Where the carrying amount exceeds its recoverable amount, an impairment loss is recognised in profit or loss unless the asset is carried at a revalued amount where the impairment loss is a revaluation decrease.

Trade and other debtors

Trade and other debtors with no stated interest rate and receivable within one year are recorded at transaction price. Any losses arising from impairment are recognised in the income statement in administration expenses.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and in hand.

Trade and other creditors

Trade and other creditors with no stated interest rate and payable within one year are recorded at transaction price.

Employee benefits

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund.

Selena's Beauty Spa Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

Taxation and deferred 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.

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.

3. Operating (loss)/profit	2025	2024
	€	€
Operating (loss)/profit is stated after charging:		
Depreciation of tangible assets	5,111	3,239
	<u> </u>	<u> </u>

4. Employees

The average monthly number of employees, including directors, during the financial year was 11, (2024 - 7).

5. Tangible assets

	Fixtures, fittings and equipment €	Total €
Cost		
At 1 July 2024	16,586	16,586
Additions	31,863	31,863
	<u> </u>	<u> </u>
At 30 June 2025	48,449	48,449
	<u> </u>	<u> </u>
Depreciation		
At 1 July 2024	10,208	10,208
Charge for the financial year	5,111	5,111
	<u> </u>	<u> </u>
At 30 June 2025	15,319	15,319
	<u> </u>	<u> </u>
Net book value		
At 30 June 2025	33,130	33,130
	<u> </u>	<u> </u>
At 30 June 2024	6,378	6,378
	<u> </u>	<u> </u>

6. Debtors	2025	2024
	€	€
Trade debtors	5,863	3,296
Other debtors	4,500	2,000
Taxation	3,417	-
	<u> </u>	<u> </u>
	13,780	5,296
	<u> </u>	<u> </u>

Selena's Beauty Spa Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

7. Creditors	2025	2024
Amounts falling due within one year	€	€
Taxation	13,994	16,434
Other creditors	2,331	536
Accruals	19,388	101,030
	35,713	118,000
	<u><u> </u></u>	<u><u> </u></u>
8. Income Statement		
	2025	2024
	€	€
At 1 July 2024	37,568	15,412
(Loss)/profit for the financial year	(3,571)	22,156
	<u><u> </u></u>	<u><u> </u></u>
At 30 June 2025	33,997	37,568
	<u><u> </u></u>	<u><u> </u></u>
9. Capital commitments		
The company had no material capital commitments at the financial year-ended 30 June 2025.		
10. Directors' remuneration	2025	2024
	€	€
Remuneration	35,360	35,360
Pension contributions	2,058	3,900
	<u><u> </u></u>	<u><u> </u></u>
	37,418	39,260
	<u><u> </u></u>	<u><u> </u></u>
11. Post-Balance Sheet Events		
There have been no significant events affecting the company since the financial year-end.		
12. Approval of financial statements		
The financial statements were approved and authorised for issue by the board of directors on 18 February 2026.		