

PURE ELEGANCE HAIR LIMITED

COMPANY NUMBER 559884

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PURE ELEGANCE HAIR LIMITED

STATEMENT OF DIRECTORS' RESPONSIBILITIES

for the year ended 30 April 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 director to prepare financial statements for each financial year. Under the law, the director has elected to prepare the financial statements in accordance with Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council. Under company law, the directors must not approve the financial statements unless 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 directors are required to:

select suitable accounting policies and then apply them consistently;

make judgements and estimates that are reasonable and prudent; then

state whether applicable accounting Standards have been followed, subject to any material departure disclosed and explained in the financial statements;

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 to ensure that the financial statements and director's report comply with the Companies Act 2014 and enable the financial statements to be audited. 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

Directors' declaration on unaudited financial statements

In relation to the financial statements which comprise the Statement of Financial Position and the related notes:

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 been prepared on the going concern basis on the grounds that the company will continue in business.

The directors confirm that they have made available to Roddy Szalska & Associates, all the company's accounting records and provided all the information, books and documents necessary for 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 period ended 30 April 2025

SIGNED ON BEHALF OF THE BOARD ON THE 30TH JANUARY 2026

ERIC KEATING
DIRECTOR

LORRAINE WHELAN
DIRECTOR

PURE ELEGANCE HAIR LIMITED**ABRIDGED STATEMENT OF FINANCIAL POSITION**

as at 30 April 2025

	Notes	2025 €	2024 €
Non-Current Assets			
Fixtures & fittings	5	7,523	5,246
Investments	5A	70,000	70,000
		<hr/>	<hr/>
		77,523	75,246
		<hr/>	<hr/>
Current Assets			
Inventories		1,500	1,500
Receivables	6	7,633	3,849
Cash and cash equivalents		104,773	108,366
		<hr/>	<hr/>
		113,906	113,715
		<hr/>	<hr/>
Payables: amount falling due within one year	7	25,970	44,947
		<hr/>	<hr/>
Net Current Assets		87,936	68,768
		<hr/>	<hr/>
Total Assets less Current Liabilities		165,459	144,014
		<hr/>	<hr/>
		<hr/>	<hr/>
Net Assets		165,459	144,014
		<hr/>	<hr/>
		<hr/>	<hr/>
Equity			
Called up share capital as presented by equity	9	100	100
Income statement		165,359	143,914
		<hr/>	<hr/>
Equity attributable to owners of the company		165,459	144,014
		<hr/>	<hr/>
		<hr/>	<hr/>

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 Pure Elegance Hair 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 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 the financial year and of its profit or loss for such 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.
- (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.

SIGNED ON BEHALF OF THE BOARD ON THE 30TH JANUARY 2026**ERIC KEATING
DIRECTOR****LORRAINE WHELAN
DIRECTOR**

PURE ELEGANCE HAIR LIMITED

STATEMENT OF CHANGES IN EQUITY

as at 30 April 2025

	Share Capital €	Retained Earnings €	Total €
At 1 May 2023	100	131,175	131,275
Profit for financial year	-	12,739	12,739
At 30 April 2024	100	143,914	144,014
Profit for financial year	-	21,445	21,445
At 30 April 2025	100	165,359	165,459

PURE ELEGANCE HAIR LIMITED

NOTES ON FORMING PART OF THE ABRIDGED FINANCIAL STATEMENTS

for the year ended 30 April 2025

GENERAL INFORMATION

Pure Elegance Hair Limited is a private company with a share capital registered in the Republic of Ireland. The principal activity consists of a hair and nail salon

1 STATEMENT OF COMPLIANCE

These financial statements have been prepared in compliance with FRS 102 'The Financial Reporting Standard applicable to the UK and the Republic of Ireland'

2 ACCOUNTING POLICIES

Basis of preparation

The financial statements have been prepared on the going concern basis under the historical cost convention in accordance with Companies Act 2014 and Financial Reporting Standard FRS 102, as issued by the Financial Reporting Council.

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

Cash flow statement

The company has availed of the exemption in FRS 102 Section 1A from the requirements to produce a cash flow statement because it is classed as a small company.

Revenue

Turnover represents the sales value of goods and services exclusive of value added tax to third parties.

Fixtures & Fittings and Depreciation

Tangible fixed assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciate is calculated to write off the original cost or valuation of tangible fixed assets, less their estimated residual value, over their expected useful lives as follows:

Fixtures & fittings	15% 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.

Trade and other receivables

Trade and other receivables 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 payables

Trade and other payables are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method, unless the effect of discounting would be immaterial, in which case they are stated at cost.

Taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the 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 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.

PURE ELEGANCE HAIR LIMITED

NOTES ON FORMING PART OF THE ABRIDGED FINANCIAL STATEMENTS

for the year ended 30 April 2025

3 EMPLOYEES AND REMUNERATION

The average number of persons employed by the company including directors, during the year was as follows:

	2025	2024
	No's	No's
Directors	2	2
Employees	8	7
	<u>10</u>	<u>9</u>

The staff costs are comprised of:	2025	2024
	€	€
Directors salaries	59,895	60,180
Staff wages	108,414	103,623
Social welfare costs	10,758	10,585
	<u>179,067</u>	<u>174,388</u>

4 DIRECTORS' REMUNERATION AND BENEFITS	2025	2024
	€	€
Remuneration	59,895	60,180
Other benefits	2,708	2,151
	<u>62,603</u>	<u>62,331</u>

5 FIXTURES - FITTINGS AND DEPRECIATION

	Fixtures & Fittings	Total
	€	€
Cost		
Beginning of year	55,757	55,757
Additions	5,382	5,382
	<u>61,139</u>	<u>61,139</u>
Depreciation		
Beginning of year	50,511	50,511
Charged for year	3,105	3,105
	<u>53,616</u>	<u>53,616</u>
Carrying amount		
At 30 April 2025	<u>7,523</u>	<u>7,523</u>
Carrying amount		
At 30 April 2024	<u>5,246</u>	<u>5,246</u>

5A INVESTMENTS	2025	2024
	€	€
Interest freehold property	<u>70,000</u>	<u>70,000</u>

PURE ELEGANCE HAIR LIMITED

NOTES ON FORMING PART OF THE ABRIDGED FINANCIAL STATEMENTS

for the year ended 30 April 2025

6 RECEIVABLES	2025	2024
	€	€
Other receivables	7,633	3,849

7 PAYABLES	2025	2024
	€	€
Trade payables	3,348	2,519
Taxation	21,622	41,428
Directors transactions (Note 8)	-	-
Other payables	1,000	1,000
	<u>25,970</u>	<u>44,947</u>

8 DIRECTORS' TRANSACTIONS (amounts payable to the directors)	2025	2024
	€	€
Eric Keating & Lorraine Whelan	-	-
	<u>-</u>	<u>-</u>

9 SHARE CAPITAL	2025	2024
	€	€
Authorised		
100,000 Ordinary shares of € 1 each	100,000	100,000
	<u>100,000</u>	<u>100,000</u>
Allotted, called up and fully paid		
100 Ordinary shares of € 1 each	100	100
	<u>100</u>	<u>100</u>

10 CONTROLLING PARTY

The company is owned and control by Eric Keating and Lorraine Whelan.

11 CAPITAL COMMITMENTS

The company had no material capital commitments at the year-ended 30 April 2025.

12 APPROVAL OF THE FINANCIAL STATEMENTS

The directors approved the financial statements on the 30th January 2026.