

**Company registration number: 756027**

**Delahunt Beauty Limited  
Trading as Kalon Beauty**

**Unaudited abridged financial statements**

**for the financial period from 18 January 2024 (date of incorporation) to 31 March 2025**

# Delahunt Beauty Limited

## Contents

	<b>Page</b>
Directors and other information	<b>1</b>
Balance sheet	<b>2</b>
Notes to the abridged financial statements	<b>3 - 5</b>

## **Delahunt Beauty Limited**

### **Directors and other information**

<b>Director</b>	Kate Delahunt
<b>Secretary</b>	Rachael Delahunt
<b>Company number</b>	756027
<b>Registered office</b>	Unit 6a Abbeylands Shopping Centre Clane Co. Kildare
<b>Business address</b>	Unit 6a Abbeylands Shopping Centre Clane Co. Kildare
<b>Accountants</b>	Eoin Morris & Co. Chartered Certified Accountants 106 Castle Farm Shankill Dublin 18
<b>Bankers</b>	Revolut Bank UAB 2 Dublin Landings North Dock Dublin 1

## Delahunt Beauty Limited

### Balance sheet As at 31 March 2025

31/03/25  
€

Current assets	1,227
Creditors: amounts falling due within one year	<u>(1,107)</u>
<b>Net current assets</b>	<u>120</u>
<b>Total assets less current liabilities</b>	120
Accruals and deferred income	(900)
<b>Net liabilities</b>	<u><u>(780)</u></u>
<b>Capital and reserves</b>	<u><u>(780)</u></u>

I, as director of Delahunt Beauty 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 of the Companies Act 2014 are satisfied;
- (c) the shareholder of the company has not served a notice on the company under section 334(1) of the Companies Act 2014 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 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; and
- (e) the company has relied on the specified exemption contained in section 352 of the Companies Act 2014; has done so on the grounds that the company is entitled to the benefit of that exemption as a micro company and the abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

The financial statements have been prepared in accordance with the micro companies regime and FRS 105.

These abridged financial statements were approved by the director of the company on 12 January 2026 and signed by:

**Kate Delahunt**  
Director

## Delahunt Beauty Limited

### Notes to the abridged financial statements Financial period ended 31 March 2025

#### 1. General information

The company is a private company limited by shares, registered in the Republic of Ireland. The address of the registered office is Unit 6a, Abbeylands Shopping Centre, Clane, Co. Kildare and the company's registration number is 756027.

#### 2. Statement of compliance

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

#### 3. Accounting policies and measurement bases

##### Basis of preparation

The financial statements have been prepared on the going concern basis, under the historical cost convention and comply with the Companies Act 2014.

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

##### Turnover

Turnover is recognised to the extent that the company obtains the right to consideration in exchange for its performance. Turnover comprises the fair value of consideration received and receivable exclusive of Value Added Tax and after discounts and rebates.

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have passed to the buyer, usually on payment for the goods; the amount of turnover can be measured reliably; it is probable that the economic benefits associated with the transaction will flow to the entity and the costs incurred or to be incurred in respect of the transaction can be measured reliably.

Turnover from the provision of services is recognised in the accounting period in which the services are rendered and the outcome of the contract can be estimated reliably. The company uses the percentage of completion method based on the actual service performed as a percentage of the total services to be provided.

##### Taxation

Current tax is recognised on taxable profits for the current and past period. Current tax is measured at the amounts of tax expected to pay or recover using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

Current taxation assets and liabilities are not discounted. Deferred tax is not recognised.

## Delahunt Beauty Limited

### Notes to the abridged financial statements (continued) Financial period ended 31 March 2025

#### Stocks

Stocks comprise consumable items and goods held for resale. Stocks are stated at the lower of cost and net realisable value. Cost is calculated on a first in, first out basis and includes invoice price, import duties and transportation costs. Net realisable value comprises the actual or estimated selling price less all further costs to completion or to be incurred in marketing, selling and distribution.

At the end of each reporting period, stocks are assessed for impairment. If an item of stock is impaired, the identified inventory is reduced to its selling price less costs to complete and sell and an impairment charge is recognised in the profit and loss account. Where a reversal of the impairment is recognised, the impairment charge is reversed, up to the original impairment loss, and is recognised as a credit in the profit and loss account.

#### Employee benefits

The company provides a range of benefits to employees, including paid holiday arrangements.

##### (i) Short term benefits

Short term benefits, including holiday pay and other similar non-monetary benefits, are recognised as an expense in the period in which the service is received.

#### Cash at bank and on hand

Cash at bank and on hand include cash on hand, demand deposits and other term highly liquid investments regardless of maturity.

#### Creditors and accruals

Creditors and accruals are classified as creditors: amounts falling due within one year if payment is due within one year or less. If not, they are presented as creditors: amounts falling due after more than one year.

Creditors and accruals are recognised initially at transaction price (including transaction costs). For trade creditors where the payment is beyond normal credit terms, they are held at the present value of all future payments using the imputed rate of interest or the cash price for the goods or services where material. Where loans are advanced, they are carried at the transaction price (including transaction costs where material) regardless of whether a financing arrangement exists. Subsequently these are measured at transaction price less transaction costs not yet recognised, plus any unwinding of the discount on transactions initially recognised at present value/cash value, less repayments, plus advances. Transaction costs including any amounts deferred on purchases where payment is deferred beyond normal credit terms are released to the profit and loss on a straight line basis over the length of the contract.

#### Share capital

Ordinary shares are classified as equity. Incremental costs directly attributable to the issue of new ordinary shares or options are shown in equity as a deduction, net of tax, from the proceeds.

#### 4. Appropriations of profit and loss account

	<b>31/03/25</b>
	€
At the start of the financial period	-
Loss for the financial period	(781)
<b>At the end of the financial period</b>	<b>(781)</b>

**Delahunt Beauty Limited**

**Notes to the abridged financial statements (continued)**  
**Financial period ended 31 March 2025**

**5. Approval of financial statements**

The director approved these abridged financial statements for issue on 12 January 2026.