

Toni & Guy (Dundrum) Limited
Abridged Unaudited Financial Statements
for the financial year ended 31 August 2025

Toni & Guy (Dundrum) Limited

CONTENTS

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

Toni & Guy (Dundrum) Limited

DIRECTOR'S RESPONSIBILITIES STATEMENT

for the financial year ended 31 August 2025

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 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 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.

Signed on behalf of the board

Alan Boyce
Director

26 January 2026

Toni & Guy (Dundrum) Limited
BALANCE SHEET
as at 31 August 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	6	<u>40,892</u>	<u>48,061</u>
Current Assets			
Stocks	7	13,469	13,469
Debtors	8	39,941	25,521
Cash and cash equivalents		<u>26,341</u>	<u>40,696</u>
		<u>79,751</u>	<u>79,686</u>
Creditors: amounts falling due within one year	9	<u>(151,728)</u>	<u>(96,381)</u>
Net Current Liabilities		<u>(71,977)</u>	<u>(16,695)</u>
Total Assets less Current Liabilities		(31,085)	31,366
Provisions for liabilities	10	<u>39,084</u>	<u>31,401</u>
Net Assets		<u><u>7,999</u></u>	<u><u>62,767</u></u>
Capital and Reserves			
Called up share capital presented as equity		10,000	10,000
Share premium account	11	40,050	40,050
Retained earnings		<u>(42,051)</u>	<u>12,717</u>
Equity attributable to owners of the company		<u><u>7,999</u></u>	<u><u>62,767</u></u>

Toni & Guy (Dundrum) Limited

BALANCE SHEET

as at 31 August 2025

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 Director's of Toni & Guy (Dundrum) 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 26 January 2026 and signed on its behalf by:

Alan Boyce
Director

Toni & Guy (Dundrum) Limited
RECONCILIATION OF SHAREHOLDERS' FUNDS

as at 31 August 2025

	Called up share capital €	Share premium account €	Retained earnings €	Total €
At 1 September 2023	10,000	40,050	8,700	58,750
Profit for the financial year	-	-	4,017	4,017
At 31 August 2024	10,000	40,050	12,717	62,767
Loss for the financial year	-	-	(54,768)	(54,768)
At 31 August 2025	10,000	40,050	(42,051)	7,999

Toni & Guy (Dundrum) Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 August 2025

1. General Information

Toni & Guy (Dundrum) Limited is a company limited by shares incorporated in Ireland

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 year ended 31 August 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	-	5 to 10 Years
Leasehold Improvemnts	-	Over the period of the lease

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.

Leasing

Rentals payable under operating leases are dealt with in the Profit and Loss Account as incurred over the period of the rental agreement.

Stocks

Stocks are valued at the lower of cost and net realisable value. 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.

Provisions

Provisions are recognised when the company has a present legal or constructive obligation arising as a result of a past event, it is probable that an outflow of economic benefits will be required to settle the obligation and a reliable estimate can be made. Provisions are measured at the present value of the expenditures expected to be required to settle the obligation using a pre-tax rate that reflects current market assessments of the same value of money and the risks specific to the obligation. The increase in the provision due to passage of time is recognised as interest expense.

Toni & Guy (Dundrum) Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 31 August 2025

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.

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.

Government grants

During the year the Company availed of various Government support schemes including the Employment Wage Subsidy Scheme (EWSS). All conditions relating to this scheme have been complied with by the Company. The Company received €96,2298 in total relating to this scheme which have been shown as income in line with the company's policy of accounting for government grants using the accruals model.

Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the Balance Sheet date. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated at the rates of exchange ruling at the date of the transaction. Non-monetary items that are measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined. The resulting exchange differences are dealt with in the Profit and Loss Account.

Financial Instruments

Cash and cash equivalents

Cash consists of cash on hand and demand deposits. Cash equivalents consist of short term highly liquid investments that are readily convertible to known amounts of cash that are subject to an insignificant risk of change in value.

Ordinary share capital

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

3. Significant accounting judgements and key sources of estimation uncertainty

The directors consider the accounting estimates and assumptions below to be its critical estimates and judgements:

Useful Lives of Tangible Fixed Assets - The annual depreciation charge depends primarily on the estimated lives of each asset type and estimates of residual values. The directors regularly review these useful lives and change them if necessary to reflect current conditions. In determining these useful lives management consider technological change, patterns of consumption, physical condition and expected economic utilisation of assets.

4. Operating loss	2025	2024
	€	€
Operating loss is stated after charging/(crediting):		
Depreciation of tangible assets	7,169	8,838
Government grants received	(4,000)	(10,000)
	<u><u> </u></u>	<u><u> </u></u>

Toni & Guy (Dundrum) Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 31 August 2025

5. Employees

The average monthly number of employees, including director, during the financial year was:

	2025 Number	2024 Number
Salon Staff	<u>12</u>	<u>12</u>

6. Tangible assets

	Fixtures, fittings and Improvemnts equipment €	Leasehold €	Total €
Cost or Valuation			
At 1 September 2024	<u>632,515</u>	<u>135,060</u>	<u>767,575</u>
At 31 August 2025	<u>632,515</u>	<u>135,060</u>	<u>767,575</u>
Depreciation			
At 1 September 2024	596,760	122,754	719,514
Charge for the financial year	6,554	615	7,169
At 31 August 2025	<u>603,314</u>	<u>123,369</u>	<u>726,683</u>
Net book value			
At 31 August 2025	<u>29,201</u>	<u>11,691</u>	<u>40,892</u>
At 31 August 2024	<u>35,755</u>	<u>12,306</u>	<u>48,061</u>

7. Stocks

	2025 €	2024 €
Finished goods and goods for resale	<u>13,469</u>	<u>13,469</u>

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

8. Debtors

	2025 €	2024 €
Trade debtors	657	715
Amounts owed by connected parties (Note 15)	2,321	2,024
Prepayments	36,963	22,782
	<u>39,941</u>	<u>25,521</u>

9. Creditors
Amounts falling due within one year

	2025 €	2024 €
Trade creditors	43,420	21,958
Amounts owed to connected parties (Note 15)	62,342	27,170
Taxation	23,482	17,164
Director's current account (Note 14)	-	1,082
Other creditors	8,544	11,004
Accruals	13,940	18,003
	<u>151,728</u>	<u>96,381</u>

Toni & Guy (Dundrum) Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 31 August 2025

10. Provisions for liabilities

The amounts provided for deferred taxation are analysed below:

	Capital allowances	Losses	Total	Total
	€	€	2025 €	2024 €
At financial year start	796	(32,197)	(31,401)	(14,802)
Charged to profit and loss	386	(8,069)	(7,683)	(16,599)
At financial year end	<u>1,182</u>	<u>(40,266)</u>	<u>(39,084)</u>	<u>(31,401)</u>

11. Income Statement

	Share premium account €	Profit and loss account €	Total €
At 1 September 2024	40,050	12,717	52,767
(Loss)/profit for the financial year	-	(54,768)	(54,768)
At 31 August 2025	<u>40,050</u>	<u>(42,051)</u>	<u>(2,001)</u>

12. Financial commitments

Total future minimum lease payments under non-cancellable operating leases are as follows:

	Land and Buildings	
	2025 €	2024 €
Due:		
In over five years	<u>394,810</u>	<u>631,698</u>

13. Capital commitments

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

14. Director's remuneration and transactions

	2025 €	2024 €
Remuneration	<u>54,079</u>	<u>68,226</u>

The following amounts are repayable to the director:

	2025 €	2024 €
Michelle Nolan	<u>-</u>	<u>1,082</u>

Toni & Guy (Dundrum) Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 31 August 2025

15. Related party transactions

As permitted by the Companies Act 2014 the company had transactions with other connected parties. The following amounts are receivable at the financial year end:

	Balance 2025 €	Movement in year €	Balance 2024 €	Maximum in year €
Toni & Guy Blackrock Limited	-	(3)	3	3
Toni & Guy Malahide Limited	1,921	-	1,921	2,191
Toni & Guy Dawson Street	400	300	100	-
	<u>2,321</u>	<u>297</u>	<u>2,024</u>	

The following amounts are due to other connected parties:

	2025 €	2024 €
Toni & Guy Blackrock Limited	497	-
Toni & Guy Ireland Limited	61,845	27,170
	<u>62,342</u>	<u>27,170</u>

Net balances with other connected parties:

	2025 €	2024 €
Toni & Guy Blackrock Limited	(497)	3
Toni & Guy Malahide Limited	1,921	1,921
Toni & Guy Ireland Limited	(61,845)	(27,170)
Toni & Guy Dawson Street	400	100
	<u>(60,021)</u>	<u>(25,146)</u>

Alan Boyce is also director of the above companies. During the year the company was charged €67,435 (2024: €78,199) in franchise fees by one of the shareholders, Toni & Guy Ireland Limited. The balance outstanding at the year end is included in creditors.

In the opinion of the director these amounts arise in the ordinary course of business and the terms of the amounts due are in accordance with the terms ordinarily offered by the company.

16. Post-Balance Sheet Events

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

17. Approval of financial statements

The financial statements were approved and authorised for issue by the board on 26 January 2026.