

Company Number: 472754

Ebano Hairdressing Limited
Abridged Unaudited Financial Statements
for the financial year ended 30 June 2025

Ebano Hairdressing Limited

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Ebano Hairdressing Limited
DIRECTOR AND OTHER INFORMATION

Director	Shane O'Sullivan
Company Secretary	Janice O'Sullivan
Company Number	472754
Registered Office and Business Address	50 Wellington Quay Templebar Dublin 2 Ireland
Accountants	Edward P. Tully & Co. Chartered Accountants Unit 6 Ryebrook Business Park Leixlip Co. Kildare

Ebano Hairdressing Limited

DIRECTOR'S RESPONSIBILITIES STATEMENT

for the financial year ended 30 June 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 has 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

Janice O'Sullivan
Company Secretary

3 March 2026

Shane O'Sullivan
Director

3 March 2026

Ebano Hairdressing Limited

BALANCE SHEET

as at 30 June 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	5	6,690	7,805
Current Assets			
Stocks	6	16,585	18,565
Debtors	7	55,277	50,660
Cash and cash equivalents		15,387	39,237
		87,249	108,462
Creditors: amounts falling due within one year	8	(59,360)	(68,543)
Net Current Assets		27,889	39,919
Total Assets less Current Liabilities		34,579	47,724
Creditors:			
amounts falling due after more than one year	9	3,000	3,000
Net Assets		37,579	50,724
Capital and Reserves			
Called up share capital presented as equity		10	10
Retained earnings		37,569	50,714
Equity attributable to owners of the company		37,579	50,724

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.

I as Director of Ebano Hairdressing 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) 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 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 3 March 2026 and signed on its behalf by:

Janice O'Sullivan
Company Secretary

Shane O'Sullivan
Director

Ebano Hairdressing Limited
RECONCILIATION OF SHAREHOLDERS' FUNDS

as at 30 June 2025

	Called up share capital €	Retained earnings €	Total €
At 1 July 2023	10	55,871	55,881
Loss for the financial year	-	(5,157)	(5,157)
At 30 June 2024	10	50,714	50,724
Loss for the financial year	-	(13,145)	(13,145)
At 30 June 2025	10	37,569	37,579

Ebano Hairdressing Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

1. General Information

Ebano Hairdressing 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 financial statements.

Statement of compliance

The financial statements of the company for the 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 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	- 12.5% 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.

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.

Borrowing costs

Borrowing costs relating to the acquisition of assets are capitalised at the appropriate rate by adding them to the cost of assets being acquired. Investment income earned on the temporary investment of specific borrowings pending their expenditure on the assets is deducted from the borrowing costs eligible for capitalisation. All other borrowing costs are recognised in profit or loss in the period in which they are incurred.

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.

Ebano Hairdressing Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

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.

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.

Ordinary share capital

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

3. Operating loss	2025	2024
	€	€
Operating loss is stated after charging:		
Depreciation of tangible assets	1,115	1,115
	<u> </u>	<u> </u>

4. Employees

The average monthly number of employees, including director, during the financial year was 0.00|0, (2024 - 14).

	2025	2024
	Number	Number
General Staff	11	13
Management & Directors	1	1
	<u> </u>	<u> </u>
	12	14
	<u> </u>	<u> </u>

5. Tangible assets

	Fixtures, fittings and equipment	Total
	€	€
Cost		
At 1 July 2024	29,976	29,976
	<u> </u>	<u> </u>
At 30 June 2025	29,976	29,976
	<u> </u>	<u> </u>
Depreciation		
At 1 July 2024	22,171	22,171
Charge for the financial year	1,115	1,115
	<u> </u>	<u> </u>
At 30 June 2025	23,286	23,286
	<u> </u>	<u> </u>
Net book value		
At 30 June 2025	6,690	6,690
	<u> </u>	<u> </u>
At 30 June 2024	7,805	7,805
	<u> </u>	<u> </u>

6. Stocks	2025	2024
	€	€
Finished goods and goods for resale	16,585	18,565
	<u> </u>	<u> </u>

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

Ebano Hairdressing Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

7. Debtors	2025	2024
	€	€
Trade debtors	5,169	3,532
Other debtors	44,886	41,906
Director's current account	5,220	5,220
Taxation	2	2
	<u>55,277</u>	<u>50,660</u>
8. Creditors	2025	2024
Amounts falling due within one year	€	€
Trade creditors	48,545	40,227
Taxation	9,058	10,447
Other creditors	1,757	17,869
	<u>59,360</u>	<u>68,543</u>
9. Creditors	2025	2024
Amounts falling due after more than one year	€	€
Amounts owed to related parties (Note 11)	<u>(3,000)</u>	<u>(3,000)</u>
10. Income Statement	2025	2024
	€	€
At 1 July 2024	50,714	55,871
Loss for the financial year	(13,145)	(5,157)
At 30 June 2025	<u>37,569</u>	<u>50,714</u>
11. Related party transactions	2025	2024
	€	€
Amounts falling due after more than one year	<u>(3,000)</u>	<u>(3,000)</u>
12. Approval of financial statements		

The financial statements were approved and authorised for issue by the board on 3 March 2026.