

**Airside Hair Clinic Limited**

**Unaudited abridged financial statements  
for the financial period ended 31 March 2025**

# Airside Hair Clinic Limited

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**Airside Hair Clinic Limited**

**Directors and other information**

<b>Director</b>	Dr André Nel Leslie Byrne (Retired 23 September 2024)
<b>Secretary</b>	Denize Tait-Braun
<b>Registered office</b>	1st Floor Medical Suite Link Road Holywell Swords Co Dublin
<b>Business address</b>	1st Floor Medical Suite Link Road Holywell Swords K67 R8W3
<b>Accountants</b>	John McEvoy + Co High Street Trim Co Meath

## **Airside Hair Clinic Limited**

### **Director's responsibilities statement**

These abridged financial statements have been extracted, pursuant to section 353 of the Companies Act 2014, from the statutory financial statements prepared under section 290 of that Act. The following is the Director's Responsibilities Statement accompanying those financial statements.

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 period. Under the 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" issued by the Financial Reporting Council. Under company law, the director 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 period end date and of the profit or loss of the company for the financial period and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the director is required to:

- select suitable accounting policies and then apply them consistently;
- make judgments 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 to ensure that the financial statements and director's report comply with the Companies Act 2014. 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.

**Airside Hair Clinic Limited**

**Balance sheet  
As at 31 March 2025**

	Note	31/03/25 €	€	31/07/24 €	€
<b>Fixed assets</b>					
Financial assets	5	120,000		120,000	
			120,000		120,000
<b>Current assets</b>					
Debtors	6	1,518,550		1,366,610	
Cash at bank and in hand		144,606		107,844	
		1,663,156		1,474,454	
<b>Creditors: amounts falling due within one year</b>					
	7	(100,700)		(81,030)	
<b>Net current assets</b>			1,562,456		1,393,424
<b>Total assets less current liabilities</b>			1,682,456		1,513,424
<b>Net assets</b>			1,682,456		1,513,424
<b>Capital and reserves</b>					
Called up share capital presented as equity			101		100
Profit and loss account			1,682,355		1,513,324
<b>Shareholders funds</b>			1,682,456		1,513,424

These 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'.

**The notes on pages 5 to 8 form part of these abridged financial statements.**

**Airside Hair Clinic Limited**

**Balance sheet (continued)  
As at 31 March 2025**

I, as director of Airside Hair Clinic Limited state that:

- the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014;
- 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;
- the shareholders of the company have not served a notice on the company under section 334(1) of the Companies Act 2014 in accordance with section 334(2);
- 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 Companies Act 2014 relating to financial statements so far as they are applicable to the company; and
- 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 small company and the abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

These abridged financial statements were approved by the director of the company on 19 December 2025 and signed by:

Dr André Nel  
**Director**

**The notes on pages 5 to 8 form part of these abridged financial statements.**

## Airside Hair Clinic Limited

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

#### 1. Accounting policies and measurement bases

##### **Basis of preparation**

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

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

##### **Turnover**

Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts and Value Added Tax.

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer, usually on despatch of the goods; the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

##### **Taxation**

The taxation expense represents the aggregate amount of current and deferred tax recognised in the reporting period. Tax is recognised in the statement of comprehensive income, except to the extent that it relates to items recognised in other comprehensive income or directly in capital and reserves. In this case, tax is recognised in other comprehensive income or directly in capital and reserves, respectively.

Current tax is recognised on taxable profit for the current and past periods. 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.

Deferred tax is recognised in respect of all timing differences at the reporting date. Unrelieved tax losses and other deferred tax assets are recognised to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date that are expected to apply to the reversal of the timing difference.

##### **Financial assets**

Financial assets are initially recorded at cost, and subsequently stated at cost less any provision for diminution in value. Listed investments are measured at fair value with changes in fair value being recognised in profit or loss.

##### **Impairment**

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

When it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that are largely independent of the cash inflows from other assets or groups of assets.

## Airside Hair Clinic Limited

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

#### Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised in finance costs in profit or loss in the period in which it arises.

#### 2. Staff costs

The average number of persons employed by the company during the financial period, including the directors was 6 (2024: 7).

The aggregate payroll costs incurred during the financial period were:

	<b>Period ended 31/03/25</b>	<b>Year ended 31/07/24</b>
	€	€
Wages and salaries	206,247	317,969
Other retirement benefit costs	43,577	62,513
	<b>249,824</b>	<b>380,482</b>
	<b>249,824</b>	<b>380,482</b>

#### 3. Directors remuneration

The director's aggregate remuneration was as follows:

	<b>Period ended 31/03/25</b>	<b>Year ended 31/07/24</b>
	€	€
Emoluments in respect of qualifying services	37,500	75,000
Pension contributions to defined contribution plans in respect of qualifying services	43,577	62,513
	<b>81,077</b>	<b>137,513</b>
	<b>81,077</b>	<b>137,513</b>

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

	<b>31/03/25</b>	<b>31/07/24</b>
	€	€
At the start of the financial period	1,513,324	1,336,385
Profit for the financial period	169,031	176,939
<b>At the end of the financial period</b>	<b>1,682,355</b>	<b>1,513,324</b>
	<b>1,682,355</b>	<b>1,513,324</b>

**Airside Hair Clinic Limited**

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

<b>5. Financial assets</b>	<b>Other investments</b>	<b>Total</b>
	€	€
<b>Cost</b>		
At 1 August 2024 and 31 March 2025	120,000	120,000
	<u>          </u>	<u>          </u>
<b>Carrying amount</b>		
At 31 March 2025	120,000	120,000
	<u>          </u>	<u>          </u>
At 31 July 2024	120,000	120,000
	<u>          </u>	<u>          </u>
<b>6. Current Assets</b>	<b>31/03/25</b>	31/07/24
	€	€
Other debtors	1,518,550	1,366,610
	<u>          </u>	<u>          </u>
<b>7. Creditors: amounts falling due within one year</b>	<b>31/03/25</b>	31/07/24
	€	€
Other creditors including tax and social insurance	94,700	73,530
	<u>          </u>	<u>          </u>

**Airside Hair Clinic Limited**

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

**8. Directors transactions**

During the financial period the company entered into the following arrangements relating to loans, quasi-loans and credit transactions:

	<b>31/03/25</b>	31/07/24
	€	€
At the start of the financial period	56,774	56,774
At the end of the financial period	<u>56,774</u>	<u>56,774</u>

Disclosure for each director or other person is as follows:

**André Nel**

	<b>31/03/25</b>	31/07/24
	€	€
At the start of the financial period	56,774	56,774
At the end of the financial period	<u>56,774</u>	<u>56,774</u>

	<b>31/03/25</b>	31/07/24
	€	€
Maximum amount outstanding	<u>56,774</u>	<u>56,774</u>

**9. Approval of financial statements**

The board of directors approved these abridged financial statements for issue on 19 December 2025.