

Pattern Barber Shop Limited
Unaudited Financial Statements
for the financial year ended 30 June 2025

Pattern Barber Shop Limited

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Pattern Barber Shop Limited
DIRECTORS AND OTHER INFORMATION

Directors	Mr Jack Fitzgerald Mr Eoin Whelan
Company Secretary	Mr Timothy Fitzgerald
Company Number	654570
Business Address	1 Ellis Quay, Dublin 7, Dublin, D07 N129
Accountants	James Swan Financial Services 10 Hermitage Place Lucan Co Dublin K78D611 Ireland

Pattern Barber Shop Limited
ACCOUNTANTS REPORT
to the Board of Directors on the Compilation of the unaudited financial statements
of Pattern Barber Shop Limited
for the financial year ended 30 June 2025

In accordance with the engagement letter and in order to assist you to fulfil your duties under the Companies Act 2014, we have compiled for your approval the financial statements of the company for the financial year ended 30 June 2025 as set out on pages 5 to 8 which comprise the Income Statement, the Statement of Financial Position and notes from the company's accounting records and from information and explanations you have given to us.

This report is made solely to the Board of Directors of Pattern Barber Shop Limited, as a body, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the company's Board of Directors that we have done so, and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and its Board of Directors, as a body, for our work or for this report.

We have carried out this engagement in accordance with guidance issued by and have complied with the relevant ethical guidance laid down by relating to members undertaking the compilation of financial statements.

You have acknowledged on the Statement of Financial Position for the year ended 30 June 2025 your duty to ensure that Pattern Barber Shop Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and loss of Pattern Barber Shop Limited. You consider that Pattern Barber Shop Limited is exempt from the statutory audit requirement for the financial year.

We have not been instructed to carry out an audit or a review of the financial statements of Pattern Barber Shop Limited. For this reason, we have not verified the adequacy, accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

JAMES SWAN FINANCIAL SERVICES

10 Hermitage Place

Lucan

Co Dublin

K78D611

Ireland

14 October 2025

Pattern Barber Shop Limited

INCOME STATEMENT

for the financial year ended 30 June 2025

	2025 €	2024 €
Turnover	108,376	186,287
Cost of raw materials and consumables	(1,422)	(541)
Staff costs	(43,751)	(98,778)
Other expenses	(64,461)	(65,382)
	<hr/>	<hr/>
(Loss)/profit	(1,258)	21,586
Retained profit/(loss) brought forward	7,508	(14,078)
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Retained profit carried forward	6,250	7,508
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Pattern Barber Shop Limited

STATEMENT OF FINANCIAL POSITION

as at 30 June 2025

	2025	2024
	€	€
Current assets	17,164	42,802
Prepayments and accrued income	6,500	6,500
Creditors: amounts falling due within one year	(10,674)	(35,054)
Net Current Assets	12,990	14,248
Total Assets less Current Liabilities	12,990	14,248
Accruals and deferred income	(6,640)	(6,640)
Net Assets	6,350	7,608
Capital and Reserves	6,350	7,608

The financial statements have been prepared in accordance with the micro-companies' regime and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime".

We as Directors of Pattern Barber Shop 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.

Approved by the Directors and authorised for issue on 14 October 2025 and signed on its behalf by:

Mr Jack Fitzgerald
Director

Mr Eoin Whelan
Director

Pattern Barber Shop Limited

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

1. General Information

Pattern Barber Shop Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 654570. The registered office of the company is. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

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.

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime" issued by the Financial Reporting Council.

The company qualifies as a micro company as defined by section 280D of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Micro Companies Regime' in accordance with section 280E of the Companies Act 2014 and FRS 105.

Turnover

Turnover comprises the invoice value of goods supplied by the company, exclusive of trade discounts and value added tax.

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.

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.

Employee benefits

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The company also operates a defined benefit pension scheme for its employees providing benefits based on final pensionable pay. The assets of this scheme are also held separately from those of the company, being invested with pension fund managers.

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 Statement of Financial Position date.

Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the balance sheet date. Transactions, during the financial year, which are denominated in foreign currencies are translated at the rates of exchange ruling at the date of the transaction. The resulting exchange differences are dealt with in the Income Statement.

Share capital of the company

Ordinary share capital

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

Exceptional item

Exceptional items are those that the directors' view are required to be separately disclosed by virtue of their size or incidence to enable a full understanding of the company's financial performance.

Pattern Barber Shop Limited
NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

3. Appropriation of Income Statement	2025	2024
	€	€
Profit/(Loss) brought forward	7,508	(14,078)
(Loss)/profit for the financial year	(1,258)	21,586
Profit carried forward	<u>6,250</u>	<u>7,508</u>

4. Post-Balance Sheet Events

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

5. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 14 October 2025.