

Company Number: 761226

Hood Collective Limited

Abridged Unaudited Financial Statements

for the financial period from 5 April 2024 (date of incorporation) to 30 April 2025

Hood Collective Limited
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Hood Collective Limited

DIRECTOR'S RESPONSIBILITIES STATEMENT

for the financial period from 5 April 2024 (date of incorporation) to 30 April 2025

The director made the following statement in respect of the unaudited financial statements:

"General responsibilities

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 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 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 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.

Director's declaration on unaudited financial statements

In relation to the financial statements which comprise the Balance Sheet, the Statement of Changes in Equity and the related notes:

The director approves these financial statements and confirms that they is responsible for them, including selecting the appropriate accounting policies, applying them consistently and making, on a reasonable and prudent basis, the judgements underlying them. They have been prepared on the going concern basis on the grounds that the company will continue in business.

The director confirms that they has made available to Clinton Higgins, (Chartered Accountants), all the company's accounting records and provided all the information, books and documents necessary for the compilation of the financial statements.

The director confirms that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the financial period from 5 April 2024 (date of incorporation) to 30 April 2025."

Signed on behalf of the board

Kate Curley
Director

9 March 2026

Hood Collective Limited

BALANCE SHEET

as at 30 April 2025

	Notes	Apr 25 €
Fixed Assets		
Tangible assets	7	17,062
		<hr/>
Current Assets		
Cash and cash equivalents		1,702
Creditors: amounts falling due within one year	8	(5,743)
		<hr/>
Net Current Liabilities		(4,041)
		<hr/>
Total Assets less Current Liabilities		13,021
		<hr/> <hr/>
Capital and Reserves		
Called up share capital presented as equity		100
Retained earnings		12,921
		<hr/>
Equity attributable to owners of the company		13,021
		<hr/> <hr/>

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 Hood Collective 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 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,

(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 9 March 2026 and signed on its behalf by:

Kate Curley
Director

Hood Collective Limited
STATEMENT OF CHANGES IN EQUITY

as at 30 April 2025

	Called up share capital €	Retained earnings €	Total €
Profit for the financial period	-	12,921	12,921
Net proceeds of equity Ordinary share issue	100	-	100
At 30 April 2025	100	12,921	13,021

Hood Collective Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial period from 5 April 2024 (date of incorporation) to 30 April 2025

1. General Information

Hood Collective Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 761226. The registered office of the company is 29 Georges Street Arcade, South Great George's Street, Dublin 2 which is also the principal place of business of the company. The principal activity of the company is the operation of a nail salon providing nail care, beauty, and related cosmetic services. 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.

Statement of compliance

The financial statements of the company for the financial period ended 30 April 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, 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 period, 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 services 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. Cost comprises purchase price and other directly attributable costs. 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:

Motor vehicles	-	25% 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.

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

Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the financial period and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Balance Sheet date.

Ordinary share capital

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

3. Period of financial statements

The financial statements are for the 12 month 26 days period from 5 April 2024 (date of incorporation) to 30 April 2025.

4. Statement on previous periods

The company did not present financial statements for previous periods.

Hood Collective Limited**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

for the financial period from 5 April 2024 (date of incorporation) to 30 April 2025

5. Operating profit	Apr 25
	€
Operating profit is stated after charging:	
Depreciation of tangible assets	2,438

6. Employees

The average monthly number of employees, including director, during the financial period was 3, (Apr 24 - 0).

7. Tangible assets

	Motor vehicles	Total
	€	€
Cost		
At 5 April 2024	-	-
Additions	19,500	19,500
	<hr/>	<hr/>
At 30 April 2025	19,500	19,500
	<hr/>	<hr/>
Depreciation		
At 5 April 2024	-	-
Charge for the financial period	2,438	2,438
	<hr/>	<hr/>
At 30 April 2025	2,438	2,438
	<hr/>	<hr/>
Net book value		
At 30 April 2025	17,062	17,062

8. Creditors**Amounts falling due within one year**

	Apr 25
	€
Taxation	1,846
Director's current account (Note 11)	1,897
Accruals	2,000
	<hr/>
	5,743

Taxation is payable in accordance with statutory provisions. Amounts due to the director are interest free, unsecured and have no fixed repayment schedule. Accruals are payable in accordance with standard commercial credit terms.

9. Income Statement

	Apr 25
	€
At 5 April 2024	-
Profit for the financial period	12,921
	<hr/>
At 30 April 2025	12,921

10. Capital commitments

The company had no material capital commitments at the financial period-ended 30 April 2025.

Hood Collective Limited**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

for the financial period from 5 April 2024 (date of incorporation) to 30 April 2025

11. Director's transactions

The following amounts are repayable to the director:

Kate Curley

Apr 25

€

1,897**12. Controlling interest**

Kate Curley holds 100% of the shares in the company. Kate Curley is the ultimate controlling party.

13. Post-Balance Sheet Events

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

14. Approval of financial statements

The financial statements were approved and authorised for issue by the board on 9 March 2026.