

Company Number: 734166

**Mane Hair Salon Limited**  
**Abridged Unaudited Financial Statements**  
**for the financial year ended 31 March 2025**

**Mane Hair Salon Limited**  
**CONTENTS**

	<b>Page</b>
Directors' Responsibilities Statement	3
Statement of Financial Position	4
Notes to the Financial Statements	5 - 8

# Mane Hair Salon Limited

## DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 31 March 2025

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

### "General responsibilities

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the directors to prepare financial statements for each financial year. Under that law, the directors 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 directors must not approve the financial statements unless they are 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 directors are 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 directors are 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 Directors' Report comply with the Companies Act 2014. They are 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.

### Directors' declaration on unaudited financial statements

In relation to the financial statements which comprise the Statement of Financial Position and the related notes:

The directors approve these financial statements and confirm that they are 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 directors confirm that they have made available to HLB Ireland Unlimited Company, all the company's accounting records and provided all the information, books and documents necessary for the compilation of the financial statements.

The directors confirm that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the financial year ended 31 March 2025."

### Signed on behalf of the board

**Andrew Dunne**  
Director

**19 December 2025**

**Yamonpat Yoddee**  
Director

**19 December 2025**

**Mane Hair Salon Limited**  
**STATEMENT OF FINANCIAL POSITION**

as at 31 March 2025

	Notes	2025 €	2024 €
<b>Non-Current Assets</b>			
Property, plant and equipment	7	<u>29,961</u>	<u>8,886</u>
<b>Current Assets</b>			
Inventories	8	5,000	5,000
Receivables	9	4,193	-
Cash and cash equivalents		<u>71,447</u>	<u>71,374</u>
		<u>80,640</u>	<u>76,374</u>
<b>Payables: amounts falling due within one year</b>	10	<u>(23,090)</u>	<u>(45,829)</u>
<b>Net Current Assets</b>		<u>57,550</u>	<u>30,545</u>
<b>Total Assets less Current Liabilities</b>		<u>87,511</u>	<u>39,431</u>
<b>Equity</b>			
Called up share capital presented as equity		100	100
Retained earnings	11	<u>87,411</u>	<u>39,331</u>
<b>Equity attributable to owners of the company</b>		<u>87,511</u>	<u>39,431</u>

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 Directors of Mane Hair Salon 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 19 December 2025 and signed on its behalf by:**

**Andrew Dunne**  
**Director**

**Yamonpat Yoddee**  
**Director**

# Mane Hair Salon Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

### 1. General Information

Mane Hair Salon Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 734166. The registered office of the company is 16 South William Street, Dublin 2.

#### Currency

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 year ended 31 March 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 financial instruments that are measured at fair value, 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.

#### Revenue

Revenue comprises the invoice value of hairdressing services and related goods supplied by the company, exclusive of trade discounts and value added tax.

#### Property, plant and equipment and depreciation

Property, plant and equipment 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 property, plant and equipment, less their estimated residual value, over their expected useful lives as follows:

Long leasehold property	-	10% Straight line
Fixtures, fittings and equipment	-	20% Straight line
Solar Panels	-	25% Straight line

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.

#### Inventories

Inventories are valued at the lower of cost and estimated selling price less costs to complete and sell (net realisable value). Cost is based on the invoiced amount at the date of purchase. Cost comprises expenditure incurred in the normal course of business in bringing inventories to their present location and condition. Full provision is made for obsolete and slow moving items.

#### Trade and other receivables

Trade and other receivables 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.

#### Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and in hand.

# Mane Hair Salon Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

### Trade and other payables

Trade and other payables 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. Contributions to the scheme are recognised as an employee benefit expense when they are due. The assets of the scheme are held separately from those of the company in an independently administered fund.

### 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 Statement of Financial Position 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 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 Statement of Financial Position 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 Income Statement.

### Ordinary share capital

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

### 3. Significant accounting judgements and key sources of estimation uncertainty

#### Economic Factors:

Global political and economic unrest stemming from the ongoing conflicts in Ukraine and Gaza, as well as escalating trade tensions between major global economies have contributed to significant price inflation and has created a very volatile economic environment both domestically and internationally. The directors will continue to closely monitor and assess these evolving risks and will take proactive measures as necessary to safeguard the company's operations and maintain steady cash flows.

### 4. Period of financial statements

The comparative figures relate to the 14 month period ended 31 March 2024.

<b>5. Operating profit</b>	<b>2025</b>	<b>2024</b>
	€	€
<b>Operating profit is stated after charging:</b>		
Depreciation of property, plant and equipment	<b>7,400</b>	<b>2,221</b>
	<u>          </u>	<u>          </u>

### 6. Employees

The average monthly number of employees, including directors, during the financial year was 24, (2024:7).

**Mane Hair Salon Limited**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**  
for the financial year ended 31 March 2025

**7. Property, plant and equipment**

	Long leasehold property €	Fixtures, fittings and equipment €	Solar Panels €	Total €
<b>Cost</b>				
At 1 April 2024	-	11,107	-	11,107
Additions	12,700	704	15,071	28,475
At 31 March 2025	<u>12,700</u>	<u>11,811</u>	<u>15,071</u>	<u>39,582</u>
<b>Depreciation</b>				
At 1 April 2024	-	2,221	-	2,221
Charge for the financial year	1,270	2,362	3,768	7,400
At 31 March 2025	<u>1,270</u>	<u>4,583</u>	<u>3,768</u>	<u>9,621</u>
<b>Carrying amount</b>				
At 31 March 2025	<u><u>11,430</u></u>	<u><u>7,228</u></u>	<u><u>11,303</u></u>	<u><u>29,961</u></u>
At 31 March 2024	<u><u>-</u></u>	<u><u>8,886</u></u>	<u><u>-</u></u>	<u><u>8,886</u></u>
<b>8. Inventories</b>			<b>2025</b>	<b>2024</b>
			€	€
Goods for resale			<u>5,000</u>	<u>5,000</u>
<b>9. Receivables</b>			<b>2025</b>	<b>2024</b>
			€	€
Trade receivables			1,505	-
Taxation			2,688	-
			<u>4,193</u>	<u>-</u>
<b>10. Payables</b>			<b>2025</b>	<b>2024</b>
<b>Amounts falling due within one year</b>			€	€
Trade payables			1,204	15,283
Taxation			9,840	15,815
Directors' current accounts (Note 12)			8,013	12,731
Accruals			4,033	2,000
			<u>23,090</u>	<u>45,829</u>
<b>11. Income Statement</b>			<b>2025</b>	<b>2024</b>
			€	€
At 1 April 2024			39,331	-
Profit for the financial year			48,080	39,331
At 31 March 2025			<u>87,411</u>	<u>39,331</u>
<b>12. Directors' remuneration and transactions</b>			<b>2025</b>	<b>2024</b>
			€	€
Remuneration			<u>59,594</u>	<u>75,466</u>

**Mane Hair Salon Limited**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**  
for the financial year ended 31 March 2025

The following amounts are repayable to the directors:

	<b>2025</b>	2024
	€	€
Andrew Dunne	<b>8,013</b>	12,731

The amounts owed to the director are unsecured and are repayable on demand.

**13. Events After the End of the Reporting Period**

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

**14. Approval of financial statements**

The financial statements were approved and authorised for issue by the board of directors on 19 December 2025.