

Registration Number 540023

Pauline Cawley Beauty Clinic Limited

Abridged accounts

for the year ended 30 June 2025

**Mary McDermott
Chartered Accountant**

Pauline Cawley Beauty Clinic Limited

Contents

	Page
Directors and other information	1
Statement of Directors' Responsibilities	2
Abridged balance sheet	3
Notes to the abridged financial statements including Statement of Accounting Policies	4 - 7

Pauline Cawley Beauty Clinic Limited

Directors and other information

Directors	Pauline Cawley Brian Connolly
Secretary	Pauline Cawley
Company number	540023
Registered office	Market Square Castlebar Co. Mayo
Accountants	Mary McDermott Chartered Accountant & Registered Auditor 3 Spencer Street Castlebar Co Mayo
Business address	Market Square Castlebar Co. Mayo
Bankers	Allied Irish Banks, p.l.c. Emmet Street Tubbercurry Co. Sligo
Solicitors	Paul O'Malley, Solicitors Market Square Castlebar Co. Mayo

Pauline Cawley Beauty Clinic Limited

Statement of Directors' responsibilities and declaration on unaudited financial statements

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

General Responsibilities

The directors are responsible for preparing the Annual Report and the financial statements in accordance with applicable Irish law and Generally Accepted Accounting Practice in Ireland including the accounting standards issued by the Financial Reporting Council and published by the Institute of Chartered Accountants in Ireland.

Irish company law requires the directors to prepare financial statements for each financial year. The financial statements have been prepared in accordance with Companies Act 2014 and Accounting Standards issued by the Financial Reporting Council and promulgated by the Institute of Chartered Accountants in Ireland ("relevant financial reporting framework"). 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 and of the profit or loss of the company for the financial year and otherwise comply with the Companies Act 2014.

In preparing those financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently
- make judgements and 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 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 and financial position and profit or loss of the company to be determined with reasonable accuracy, and 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 as set out on pages 3 to 7 :

- 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 Mary McDermott, Chartered Accountant, all the company's accounting records and provided all the information, books or 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 year ended 30th June 2025.

On behalf of the board

Pauline Cawley
Director

Brian Connolly
Director

Date: 13th March 2026

Pauline Cawley Beauty Clinic Limited

**Abridged balance sheet
as at 30 June 2025**

		2025		2024	
	Notes	€	€	€	€
Tangible assets	4		134,520		127,800
Current assets					
Stocks		12,250		13,445	
Debtors		4,017		12,789	
Cash at bank and in hand		477,240		382,160	
		<u>493,507</u>		<u>408,394</u>	
Creditors: amounts falling due within one year	5	<u>(85,832)</u>		<u>(80,722)</u>	
Net current assets			<u>407,675</u>		<u>327,672</u>
Total assets less current liabilities			542,195		455,472
Creditors: amounts falling due after more than one year			<u>(51,198)</u>		<u>(33,573)</u>
Net assets			<u>490,997</u>		<u>421,899</u>
Capital and reserves					
Called up share capital	6		100		100
Profit and loss account			490,897		421,799
Equity shareholders' funds			<u>490,997</u>		<u>421,899</u>

We, as directors of Pauline Cawley Beauty Clinic 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 s.358 are satisfied, c) the shareholders of the company have not served a notice on the company under s.334(1) in accordance with s334(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 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 specific exemption contained in s.352 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 s.353 Companies Act 2014.

The abridged accounts were approved by the Board on 13 March 2026 and signed on its behalf by

Pauline Cawley
Director

Brian Connolly
Director

The notes on pages 4 to 7 form an integral part of these financial statements.

Pauline Cawley Beauty Clinic Limited

Notes to the abridged financial statements for the year ended 30 June 2025

1. Statement of 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.

1.1. Basis of preparation

The unaudited accounts have been prepared in accordance with accounting standards generally accepted in Ireland and Irish statute comprising the Companies Act 2014. Accounting Standards generally accepted in Ireland in preparing financial statements giving a true and fair view are those issued by the Financial Reporting Council and published by the Institute of Chartered Accountants in Ireland.

1.2. Cash flow statement

The company meets the size criteria for a small company set by the Companies Act 2014 and therefore, in accordance with FRS1: Cash flow statements, it has not prepared a cash flow statement.

1.3. Turnover Policy

Turnover represents the total invoice value, excluding value added tax, of sales made during the year and derives from the provision of goods and services falling within the company's ordinary activities.

1.4. Stock

Stock is valued at the lower of cost and net realisable value.

1.5. Leasing and hire purchase commitments

Assets obtained under hire purchase contracts and finance leases are capitalised as tangible assets and depreciated over the shorter of the lease term and their useful lives. Obligations under such agreements are included in creditors net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the profit and loss account on a straight line basis over the period of the lease.

1.6. Pensions

The pension costs charged in the financial statements represent the contribution payable by the company during the year.

1.7. Going concern

The accounts have been prepared on the going concern basis.

Pauline Cawley Beauty Clinic Limited

**Notes to the abridged financial statements
for the year ended 30 June 2025**

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2. Directors and secretary and their interests

The directors who served during the year and their interests in the company are as stated below:

	Ordinary shares	
	30/06/25	01/07/24
Pauline Cawley	99	99
Brian Connolly	1	1

Pauline Cawley and Brian Connolly retire from the board by rotation in accordance with the Articles of Association and, being eligible, offer themselves for re-election.

3. Transactions with directors

There were no related party transactions with the directors during the period.

4. Fixed assets

	Tangible fixed assets
	€
Cost	
At 1 July 2024	331,122
Additions	55,755
Disposals	(12,500)
At 30 June 2025	<u>374,377</u>
Depreciation	
At 1 July 2024	203,322
On disposals	(12,500)
Charge for year	49,035
At 30 June 2025	<u>239,857</u>
Net book values	
At 30 June 2025	<u>134,520</u>
At 30 June 2024	<u>127,800</u>

Pauline Cawley Beauty Clinic Limited

**Notes to the abridged financial statements
for the year ended 30 June 2025**

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5. Creditors: amounts falling due within one year	2025 €	2024 €
<i>Loans & other borrowings</i>		
Bank overdraft	-	3,778
Bank loan	2,020	9,364
Net obligations under finance leases and hire purchase contracts	23,328	14,125
<i>Other creditors</i>		
Trade creditors	14,925	21,869
Directors' accounts	64	64
Other creditors	4,622	3,352
Accruals and deferred income	10,333	17,349
<i>Taxation creditors</i>		
Corporation tax	12,072	10,821
VAT	18,468	-
	85,832	80,722
6. Share capital	2025 €	2024 €
<i>Authorised equity</i>		
100,000 Ordinary shares of €1 each	100,000	100,000
<i>Allotted, called up and fully paid equity</i>		
100 Ordinary shares of €1 each	100	100

7. Contingent liabilities

The company had no contingent liabilities at the financial year end.

8. Related party transactions

There were no other related party transaction during the year.

Pauline Cawley Beauty Clinic Limited

**Notes to the abridged financial statements
for the year ended 30 June 2025**

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9. Accounting Periods

The current accounts are for a full year. The comparative accounts are for a full year.