

Company Number: 640922

BEAUTY VISION LIMITED
Abridged Unaudited Financial Statements
for the financial year ended 30 April 2025

BEAUTY VISION LIMITED

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BEAUTY VISION LIMITED DIRECTORS AND OTHER INFORMATION

Directors	Jaroslav Kruszynski Katarzyna Kruszynska
Company Secretary	Katarzyna Kruszynska
Company Number	640922
Registered Office and Business Address	Main Street Ballisodare Sligo F91 EC9H Ireland
Accountants	Cummins Accountancy & Advisory Limited Cois inbhear Markiewicz Road Rathquarter Sligo Ireland

BEAUTY VISION LIMITED

DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 30 April 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 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime" 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 Cummins Accountancy & Advisory Limited, 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 30 April 2025."

Signed on behalf of the board

Jaroslav Kruszynski
Director

17 December 2025

Katarzyna Kruszynska
Director

17 December 2025

BEAUTY VISION LIMITED

STATEMENT OF FINANCIAL POSITION

as at 30 April 2025

	Notes	2025 €	2024 €
Non-Current Assets			
Intangible assets	6	6,055	-
Tangible assets	7	137,489	17,772
Non-Current Assets		143,544	17,772
Current Assets			
Inventories	8	94,626	98,881
Cash at bank and in hand		26,470	14,110
		121,096	112,991
Payables: amounts falling due within one year	9	(90,143)	(52,269)
Net Current Assets		30,953	60,722
Total Assets less Current Liabilities		174,497	78,494
Payables:			
amounts falling due after more than one year	10	(75,212)	-
Net Assets		99,285	78,494
Equity			
Called up share capital presented as equity		100	100
Retained earnings	11	99,185	78,394
Shareholders' Funds		99,285	78,494

We as Directors of BEAUTY VISION 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 micro companies' regime.

Approved by the board on 17 December 2025 and signed on its behalf by:

Jaroslaw Kruszynski
Director

Katarzyna Kruszynska
Director

BEAUTY VISION LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

1. General Information

BEAUTY VISION LIMITED is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 640922. The registered office of the company is Main Street, Ballisodare, Sligo, F91 EC9H, Ireland which is also the principal place of business of the company. 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 30 April 2025 have been prepared on the going concern basis and in accordance with FRS 105 "The Financial Reporting Standard for Micro-Entities applicable in the UK and Republic of Ireland" (FRS 105).

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.

Accounting Convention

The financial statements are prepared under the historical cost convention.

Revenue

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

Intangible assets

Intangible assets are valued at cost less accumulated amortisation.

Amortisation is calculated to write off the cost in equal annual instalments over their estimated useful life of 0 years.

Tangible assets and depreciation

Tangible assets 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 tangible assets, less their estimated residual value, over their expected useful lives as follows:

Land and buildings freehold	-	4% Straight line
Long leasehold property	-	2% Straight line
Fixtures, fittings and equipment	-	12.5% 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 net realisable value. Inventories are determined on a first-in first-out basis. 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. Net realisable value comprises actual or estimated selling price (net of trade discounts) less all further costs to completion or to be incurred in marketing and selling.

Borrowing costs

Borrowing costs relating to the acquisition of assets are capitalised at the appropriate rate by adding them to the cost of assets being acquired. Investment income earned on the temporary investment of specific borrowings pending their expenditure on the assets is deducted from the borrowing costs eligible for capitalisation. All other borrowing costs are recognised in profit or loss in the period in which they are incurred.

BEAUTY VISION LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 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. 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.

Government grants

Capital grants received and receivable are treated as deferred income and amortised to the Income Statement annually over the useful economic life of the asset to which it relates. Revenue grants are credited to the Income Statement when received.

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.

Research and development

Development expenditure is written off in the same financial year unless the directors are satisfied as to the technical, commercial and financial viability of individual projects. In this situation, the expenditure is deferred and amortised over the period from which the company is expected to benefit.

Ordinary share capital

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

3. Operating profit	2025	2024
	€	€
Operating profit is stated after charging/(crediting):		
Depreciation of tangible assets	12,439	4,310
Government grants received	(7,506)	(4,600)
	<u> </u>	<u> </u>
4. Interest payable and similar expenses	2025	2024
	€	€
Interest	2,281	1,229
	<u> </u>	<u> </u>

5. Employees

The average monthly number of employees, including directors, during the financial year was 5, (2024 - 5).

	2025	2024
	Number	Number
Management	2	2
Staff	3	3
	<u> </u>	<u> </u>
	5	5
	<u> </u>	<u> </u>

BEAUTY VISION LIMITED
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

6. Intangible assets

	Development Costs €	Total €
Cost		
At 1 May 2024	-	-
Additions	6,920	6,920
At 30 April 2025	6,920	6,920
Provision for diminution in value		
Charge for financial year	865	865
At 30 April 2025	865	865
Net book value		
At 30 April 2025	6,055	6,055

7. Tangible assets

	Long leasehold property €	Fixtures, fittings and equipment €	Total €
Cost			
At 1 May 2024	-	34,479	34,479
Additions	107,611	23,680	131,291
At 30 April 2025	107,611	58,159	165,770
Depreciation			
At 1 May 2024	-	16,707	16,707
Charge for the financial year	-	7,270	11,574
At 30 April 2025	-	23,977	28,281
Net book value			
At 30 April 2025	107,611	34,182	137,489
At 30 April 2024	-	17,772	17,772

8. Inventories

	2025 €	2024 €
Finished goods and goods for resale	94,626	98,881

The replacement cost of stock did not differ significantly from the figures shown.

9. Payables

Amounts falling due within one year	2025 €	2024 €
Amounts owed to credit institutions	17,096	-
Trade creditors	49,991	14,162
Taxation	19,446	26,444
Directors' current accounts	450	8,503
Accruals	3,160	3,160
	90,143	52,269

BEAUTY VISION LIMITED
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

10. Payables	2025	2024
Amounts falling due after more than one year	€	€
Bank loan	<u>75,212</u>	<u>-</u>
Loans		
Repayable in one year or less, or on demand	<u>17,096</u>	-
Repayable in five years or more	<u>75,212</u>	-
	<u>92,308</u>	<u>-</u>

11. Income Statement

	2025	2024
	€	€
At 1 May 2024	78,394	59,319
Profit for the financial year	<u>20,791</u>	<u>19,075</u>
At 30 April 2025	<u>99,185</u>	<u>78,394</u>

12. Capital commitments

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

13. Post-Balance Sheet Events

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 17 December 2025.