

Company Number: 457087

**Ebano Hair & Beauty (Ballinteer) Limited**  
**Abridged Unaudited Financial Statements**  
**for the financial year ended 30 April 2025**

# Ebano Hair & Beauty (Ballinteer) Limited

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# **Ebano Hair & Beauty (Ballinteer) 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 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, the Statement of Changes in Equity 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 Edward P. Tully & Co., (Chartered Accountant), 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**

**Glen Keddy**  
Director

**23 January 2026**

**Karan Burke**  
Director

**23 January 2026**

**Ebano Hair & Beauty (Ballinteer) Limited**  
**CHARTERED ACCOUNTANT REPORT**  
**to the Board of Directors on the Compilation of the unaudited Abridged financial**  
**statements of Ebano Hair & Beauty (Ballinteer) Limited**  
**for the financial year ended 30 April 2025**

In accordance with the engagement letter dated 1 June 2025 and in order to assist you to fulfil your duties under the Companies Act 2014, we have compiled for your approval the abridged financial statements of the company for the financial year ended 30 April 2025 as set out on pages 5 to 11 which comprise the Statement of Financial Position, the Statement of Changes in Equity and the related notes from the company's accounting records and information and explanations you have given to us.

As a practising member firm of the Institute of Chartered Accountants Ireland, we are subject to its ethical and other professional requirements which are detailed at <https://www.charteredaccountants.ie/Professional-Standards/Home>

This report is made solely to the Board of Directors of Ebano Hair & Beauty (Ballinteer) 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 Chartered Accountants Ireland and have complied with the relevant ethical guidance laid down by Chartered Accountants Ireland relating to members undertaking the compilation of financial statements.

You have acknowledged on the Statement of Financial Position for the year ended 30 April 2025 your duty to ensure that Ebano Hair & Beauty (Ballinteer) 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 profit of Ebano Hair & Beauty (Ballinteer) Limited. You consider that Ebano Hair & Beauty (Ballinteer) 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 abridged financial statements of Ebano Hair & Beauty (Ballinteer) 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 abridged financial statements.

**Edward Tully**  
**for and on behalf of**  
**EDWARD P. TULLY & CO.**  
Chartered Accountant and Registered Auditor  
Unit 6,  
Ryebrook Business Park,  
Leixlip  
Co. Kildare  
Republic of Ireland

**23 January 2026**

# Ebano Hair & Beauty (Ballinteer) Limited

## STATEMENT OF FINANCIAL POSITION

as at 30 April 2025

	Notes	2025 €	2024 €
<b>Non-Current Assets</b>			
Property, plant and equipment	7	229,439	224,669
<b>Current Assets</b>			
Stocks	8	13,690	5,984
Debtors	9	56,391	54,785
Cash and cash equivalents		82,761	54,312
		152,842	115,081
<b>Creditors: amounts falling due within one year</b>	10	(108,667)	(135,727)
<b>Net Current Assets/(Liabilities)</b>		44,175	(20,646)
<b>Total Assets less Current Liabilities</b>		273,614	204,023
<b>Creditors:</b> amounts falling due after more than one year	11	(37,831)	(38,046)
<b>Net Assets</b>		235,783	165,977
<b>Capital and Reserves</b>			
Called up share capital presented as equity	13	100	100
Retained earnings	14	235,683	165,877
<b>Equity attributable to owners of the company</b>		235,783	165,977

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 Ebano Hair & Beauty (Ballinteer) 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 23 January 2026 and signed on its behalf by:**

**Glen Keddy**  
Director

**Karan Burke**  
Director

**Ebano Hair & Beauty (Ballinteer) Limited**  
**STATEMENT OF CHANGES IN EQUITY**  
as at 30 April 2025

	Called up share capital €	Retained earnings €	Total €
<b>At 1 May 2023</b>	100	74,032	74,132
Profit for the financial year	-	91,845	91,845
<b>At 30 April 2024</b>	100	165,877	165,977
Profit for the financial year	-	69,806	69,806
<b>At 30 April 2025</b>	<b>100</b>	<b>235,683</b>	<b>235,783</b>

# Ebano Hair & Beauty (Ballinteer) Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

### 1. General Information

Ebano Hair & Beauty (Ballinteer) Limited is a company limited by shares incorporated in Ireland

### 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 year 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 except for certain properties and financial instruments that are measured at revalued amounts or fair values, 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.

#### Turnover

Turnover comprises the invoice value of 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	-	2% Straight Line
Plant and machinery	-	12.5% Straight Line
Fixtures, fittings and equipment	-	12.5% Straight Line
Motor vehicles	-	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.

#### Stocks

Stocks are valued at the lower of cost and net realisable value. Cost comprises expenditure incurred in the normal course of business in bringing stocks 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.

#### 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.

#### 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.

#### 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.

## Ebano Hair & Beauty (Ballinteer) Limited

# NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

### 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 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. Turnover

The whole of the company's turnover is attributable to its market in the Republic of Ireland and is derived from the principal activity of Hair & Beauty Services.

<b>4. Operating profit</b>	<b>2025</b>	2024
	€	€
<b>Operating profit is stated after charging:</b>		
Depreciation of property, plant and equipment	<b>19,656</b>	12,664
	<u>          </u>	<u>          </u>
<b>5. Interest payable and similar expenses</b>	<b>2025</b>	2024
	€	€
Interest	<b>2,791</b>	3,578
	<u>          </u>	<u>          </u>

### 6. Employees

The average monthly number of employees, including directors, during the financial year was 0.00|0, (2024 - 15).

	<b>2025</b>	2024
	Number	Number
Management	<b>1</b>	1
Staff	<b>16</b>	14
	<u>          </u>	<u>          </u>
	<b>17</b>	15
	<u>          </u>	<u>          </u>

## Ebano Hair & Beauty (Ballinteer) Limited

### NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

#### 7. Property, plant and equipment

	Long leasehold property €	Plant and machinery €	Fixtures, fittings and equipment €	Motor vehicles €	Total €
<b>Cost</b>					
At 1 May 2024	152,379	15,424	314,170	88,287	570,260
Additions	-	-	24,426	-	24,426
At 30 April 2025	<u>152,379</u>	<u>15,424</u>	<u>338,596</u>	<u>88,287</u>	<u>594,686</u>
<b>Depreciation</b>					
At 1 May 2024	-	12,772	254,098	78,721	345,591
Charge for the financial year	-	1,928	15,609	2,119	19,656
At 30 April 2025	<u>-</u>	<u>14,700</u>	<u>269,707</u>	<u>80,840</u>	<u>365,247</u>
<b>Net book value</b>					
At 30 April 2025	<u><b>152,379</b></u>	<u><b>724</b></u>	<u><b>68,889</b></u>	<u><b>7,447</b></u>	<u><b>229,439</b></u>
At 30 April 2024	<u>152,379</u>	<u>2,652</u>	<u>60,072</u>	<u>9,566</u>	<u>224,669</u>

#### 8. Stocks

	2025 €	2024 €
Finished goods and goods for resale	<u><b>13,690</b></u>	<u>5,984</u>

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

#### 9. Debtors

	2025 €	2024 €
Trade debtors	<b>21,512</b>	21,842
Other debtors	<b>2,199</b>	2,199
Directors' current accounts	<b>28,094</b>	26,545
Taxation	<b>4,586</b>	4,199
	<u><b>56,391</b></u>	<u>54,785</u>

#### 10. Creditors

	2025 €	2024 €
Trade creditors	<b>25,160</b>	21,672
Amounts owed to connected parties (Note 16)	<b>8,580</b>	8,580
Taxation	<b>26,335</b>	45,170
Other creditors	<b>42,902</b>	54,615
Accruals	<b>5,690</b>	5,690
	<u><b>108,667</b></u>	<u>135,727</u>

## Ebano Hair & Beauty (Ballinteer) Limited

### NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

<b>11. Creditors</b>			<b>2025</b>	<b>2024</b>
<b>Amounts falling due after more than one year</b>			€	€
AIB Bank Loan			<b>37,831</b>	38,046
			<u>          </u>	<u>          </u>
<b>Loans</b>				
Repayable between one and two years			<b>17,600</b>	17,600
Repayable between two and five years			<b>20,231</b>	20,446
			<u>          </u>	<u>          </u>
			<b>37,831</b>	38,046
			<u>          </u>	<u>          </u>
<b>12. Taxation</b>			<b>2025</b>	<b>2024</b>
			€	€
<b>Debtors:</b>				
Income tax			<b>4,586</b>	4,199
			<u>          </u>	<u>          </u>
<b>Creditors:</b>				
VAT			<b>9,207</b>	21,132
Corporation tax			<b>10,623</b>	17,623
PAYE			<b>6,505</b>	6,415
			<u>          </u>	<u>          </u>
			<b>26,335</b>	45,170
			<u>          </u>	<u>          </u>
<b>13. Share capital</b>			<b>2025</b>	<b>2024</b>
			€	€
<b>Description</b>	<b>Number of shares</b>	<b>Value of units</b>		
<b>Authorised</b>				
Ordinary Shares Class 1	100,000	€1.00 each	<b>100,000</b>	100,000
			<u>          </u>	<u>          </u>
<b>Allotted, called up and fully paid</b>				
Ordinary Shares Class 1	100	€1.00 each	<b>100</b>	100
			<u>          </u>	<u>          </u>
The directors' and the secretary's interests in the shares of the company are as follows:-				
			<b>Number Held</b>	
<b>Name</b>	<b>Class of Shares</b>		<b>At</b>	
			<b>30/04/25</b>	<b>01/05/24</b>
Karan Burke	Ordinary Shares Class 1		<b>100</b>	100
			<u>          </u>	<u>          </u>
<b>14. Income Statement</b>			<b>2025</b>	<b>2024</b>
			€	€
At 1 May 2024			<b>165,877</b>	74,032
Profit for the financial year			<b>69,806</b>	91,845
			<u>          </u>	<u>          </u>
At 30 April 2025			<b>235,683</b>	165,877
			<u>          </u>	<u>          </u>
<b>15. Directors' remuneration</b>			<b>2025</b>	<b>2024</b>
			€	€
Remuneration			<b>78,302</b>	75,908
			<u>          </u>	<u>          </u>

**Ebano Hair & Beauty (Ballinteer) Limited**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**  
for the financial year ended 30 April 2025

**16. Related party transactions**

The following amounts are due to other connected parties:

<b>2025</b>	2024
€	€
<b>8,580</b>	8,580
<u>8,580</u>	<u>8,580</u>

**17. Approval of financial statements**

The financial statements were approved and authorised for issue by the board of directors on 23 January 2026.