

Company Number: 110554

Slender Health Club (Northside) Limited
Abridged Unaudited Financial Statements
for the financial year ended 30 April 2025

Slender Health Club (Northside) Limited

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Slender Health Club (Northside) Limited
DIRECTOR AND OTHER INFORMATION

Director	Robert Bishoff
Company Secretary	Martha Bishoff
Company Number	110554
Registered Office and Business Address	13 Main Street Raheny Dublin 5 Republic of Ireland
Accountants	Searing Point Chartered Accountants Marina House Malahide Marina Malahide K36 N702

Slender Health Club (Northside) Limited
CHARTERED ACCOUNTANTS REPORT
to the Director on the Compilation of the unaudited Abridged financial statements
of Slender Health Club (Northside) Limited
for the financial year ended 30 April 2025

In accordance with the engagement letter 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 director of Slender Health Club (Northside) Limited, 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 Director 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 director 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 Slender Health Club (Northside) 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 loss of Slender Health Club (Northside) Limited. You consider that Slender Health Club (Northside) 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 Slender Health Club (Northside) 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.

SEARING POINT

Chartered Accountants and Statutory Auditors
Marina House
Malahide Marina
Malahide
K36 N702

24 March 2026

Slender Health Club (Northside) Limited
STATEMENT OF FINANCIAL POSITION

as at 30 April 2025

	Notes	2025 €	2024 €
Non-Current Assets			
Property, plant and equipment	6	<u>133,282</u>	<u>61,536</u>
Current Assets			
Inventories	7	15,500	12,000
Receivables	8	310,027	440,000
Cash and cash equivalents		<u>29,685</u>	<u>90,906</u>
		<u>355,212</u>	<u>542,906</u>
Payables: amounts falling due within one year	9	<u>(268,563)</u>	<u>(285,063)</u>
Net Current Assets		<u>86,649</u>	<u>257,843</u>
Total Assets less Current Liabilities		219,931	319,379
Payables:			
amounts falling due after more than one year	10	<u>(164,029)</u>	<u>(181,399)</u>
Net Assets		<u><u>55,902</u></u>	<u><u>137,980</u></u>
Equity			
Called up share capital presented as equity		1,272	1,272
Retained earnings		<u>54,630</u>	<u>136,708</u>
Equity attributable to owners of the company		<u><u>55,902</u></u>	<u><u>137,980</u></u>

Slender Health Club (Northside) Limited

STATEMENT OF FINANCIAL POSITION

as at 30 April 2025

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 Slender Health Club (Northside) 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 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 24 March 2026 and signed on its behalf by:

Robert Bishoff
Director

Slender Health Club (Northside) Limited
STATEMENT OF CHANGES IN EQUITY

as at 30 April 2025

	Called up share capital €	Retained earnings €	Total €
At 1 May 2023	1,272	124,430	125,702
Profit for the financial year	-	12,278	12,278
At 30 April 2024	1,272	136,708	137,980
Loss for the financial year	-	(82,078)	(82,078)
At 30 April 2025	1,272	54,630	55,902

Slender Health Club (Northside) Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

1. General Information

Slender Health Club (Northside) Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 110554. The registered office of the company is 13 Main Street, Raheny, Dublin 5, Republic of Ireland which is also the principal place of business of the company. The principal activity of the company is the provision of hairdressing and other beauty treatment. 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 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.

Revenue

Revenue 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:

Fixtures, fittings and equipment	-	20% Straight line
Leasehold Improvements	-	Over 20 years
Computer Equipment	-	33% 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.

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.

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.

Slender Health Club (Northside) 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.

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

Ordinary share capital

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

3. Operating (loss)/profit	2025	2024
	€	€
Operating (loss)/profit is stated after charging:		
Depreciation of property, plant and equipment	10,774	3,960
	<u> </u>	<u> </u>
4. Finance costs	2025	2024
	€	€
Interest	36,457	85,276
	<u> </u>	<u> </u>

5. Employees

The average monthly number of employees, including director, during the financial year was 24, (2024 - 22).

	2025	2024
	Number	Number
Director	1	1
Staff	23	21
	<u> </u>	<u> </u>
	24	22
	<u> </u>	<u> </u>

Slender Health Club (Northside) Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

6. Property, plant and equipment

	Fixtures, fittings and equipment €	Leasehold Improvements €	Computer Equipment €	Total €
Cost				
At 1 May 2024	52,610	69,562	610	122,782
Additions	29,281	53,239	-	82,520
At 30 April 2025	<u>81,891</u>	<u>122,801</u>	<u>610</u>	<u>205,302</u>
Depreciation				
At 1 May 2024	52,040	8,596	610	61,246
Charge for the financial year	4,634	6,140	-	10,774
At 30 April 2025	<u>56,674</u>	<u>14,736</u>	<u>610</u>	<u>72,020</u>
Carrying amount				
At 30 April 2025	<u><u>25,217</u></u>	<u><u>108,065</u></u>	<u><u>-</u></u>	<u><u>133,282</u></u>
At 30 April 2024	<u><u>570</u></u>	<u><u>60,966</u></u>	<u><u>-</u></u>	<u><u>61,536</u></u>

7. Inventories

	2025 €	2024 €
Finished goods and goods for resale	<u>15,500</u>	<u>12,000</u>

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

8. Receivables

	2025 €	2024 €
Other debtors	305,000	440,000
Prepayments	5,027	-
	<u>310,027</u>	<u>440,000</u>

9. Payables Amounts falling due within one year

	2025 €	2024 €
Amounts owed to credit institutions	98,950	50,481
Taxation	51,995	59,803
Director's current account (Note 13)	30,978	46,843
Other creditors	-	18,545
Accruals	86,640	109,391
	<u>268,563</u>	<u>285,063</u>

Slender Health Club (Northside) 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 > 1 Year	<u>164,029</u>	<u>181,399</u>
Loans		
Repayable in one year or less, or on demand	<u>98,950</u>	50,481
Repayable between one and two years	<u>164,029</u>	<u>181,399</u>
	<u>262,979</u>	<u>231,880</u>

11. Income Statement

	2025	2024
	€	€
At 1 May 2024	<u>136,708</u>	124,430
(Loss)/profit for the financial year	<u>(82,078)</u>	<u>12,278</u>
At 30 April 2025	<u>54,630</u>	<u>136,708</u>

12. Capital commitments

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

13. Director's remuneration and transactions	2025	2024
	€	€
Remuneration	<u>70,213</u>	<u>33,350</u>

The following amounts are repayable to the director:

	2025	2024
	€	€
Robert Bishoff	<u>30,978</u>	<u>46,843</u>

14. Approval of financial statements

The financial statements were approved and authorised for issue by the board on 24 March 2026.