

**VANITY ROOMS NAILS & BEAUTY LIMITED**  
**ABRIDGED UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE FINANCIAL YEAR ENDED 30 APRIL 2025**

**VANITY ROOMS NAILS & BEAUTY LIMITED**  
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**VANITY ROOMS NAILS & BEAUTY LIMITED**  
**DIRECTOR'S RESPONSIBILITIES STATEMENT**  
**FOR THE FINANCIAL YEAR ENDED 30 APRIL 2025**

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

**"General responsibilities**

The director is responsible for preparing the Director's Report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the director to prepare financial statements for each financial year. Under that law, the director has 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 director must not approve the financial statements unless she is 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 director is 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 director is 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 her to ensure that the financial statements and Director's Report comply with the Companies Act 2014. She is 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.

**Director's declaration on unaudited financial statements**

In relation to the financial statements which comprise the Balance Sheet, the Statement of Changes in Equity and the related notes:

The director approves these financial statements and confirms that she is 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 director confirms that she has made available to Strata Financial, all the company's accounting records and provided all the information, books and documents necessary for the compilation of the financial statements.

The director confirms that to the best of her 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**

**Jennifer Butler**  
**Director**

**5 January 2026**

**YANITY ROOMS NAILS & BEAUTY LIMITED**  
**BALANCE SHEET**  
**AS AT 30 APRIL 2025**

	Notes	2025 €	2024 €
<b>Fixed Assets</b>			
Tangible assets	6	96,694	85,786
<b>Current Assets</b>			
Stocks	7	3,920	5,420
Debtors	8	9,855	6,450
Cash and cash equivalents		145,630	136,221
		159,405	148,091
<b>Creditors: amounts falling due within one year</b>	9	(56,868)	(38,130)
<b>Net Current Assets</b>		102,537	109,961
<b>Total Assets less Current Liabilities</b>		199,231	195,747
<b>Creditors:</b> amounts falling due after more than one year	10	(2,721)	(12,698)
<b>Net Assets</b>		196,510	183,049
<b>Capital and Reserves</b>			
Called up share capital presented as equity		100	100
Retained earnings		196,410	182,949
<b>Shareholders' Funds</b>		196,510	183,049

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 Vanity Rooms Nails & Beauty Limited, state that -

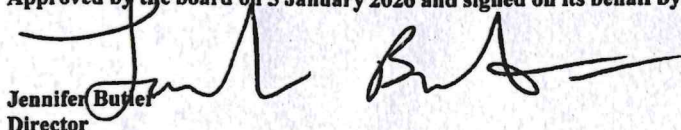
- (a) the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014,
- (b) the company is availing itself of the exemption on the grounds that the conditions specified in section 358 are satisfied,
- (c) the shareholders of the company have not served 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 5 January 2026 and signed on its behalf by:

Jennifer Butler  
Director



**VANITY ROOMS NAILS & BEAUTY LIMITED**  
**STATEMENT OF CHANGES IN EQUITY**  
**AS AT 30 APRIL 2025**

	<b>Called up share capital €</b>	<b>Retained earnings €</b>	<b>Total €</b>
<b>At 1 May 2023</b>	100	133,352	133,452
Profit for the financial year	-	49,597	49,597
<b>At 30 April 2024</b>	100	182,949	183,049
Profit for the financial year	-	13,461	13,461
<b>At 30 April 2025</b>	<b>100</b>	<b>196,410</b>	<b>196,510</b>

**VANITY ROOMS NAILS & BEAUTY LIMITED**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**  
**FOR THE FINANCIAL YEAR ENDED 30 APRIL 2025**

**1. GENERAL INFORMATION**

Vanity Rooms Nails & Beauty Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 457210. The registered office of the company is 2nd Floor, Rockview House, Stepside, Dublin 18, D18 P6R2 which is also the principal place of business of the company. The principal activity of the company is the provision of retail beauty services. 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 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 is measured as the fair value of the consideration received or receivable, exclusive of trade discounts and value added tax. Turnover is recognised to the extent that it is probable that the economic benefits will flow to the company and the turnover can be reliably measured.

**Tangible assets and depreciation**

Tangible assets are stated at cost or at valuation, less accumulated depreciation. Cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended. 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:

Fixtures, fittings and equipment	-	12.5% Straight Line
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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. An impairment loss is recognised for the amount by which the assets carrying amount exceeds its recoverable amount. If the recoverable amount of the asset is estimated to be lower than the carrying amount, the carrying amount is reduced to its recoverable amount.

The company's policy is to review the remaining useful economic lives and residual values of Tangible fixed assets on an on-going basis and to adjust the depreciation charge to reflect remaining estimated useful economic life and residual value.

Fully depreciated property, plant and equipment are retained in the cost of the fixed assets and related accumulated depreciation until they are removed from service. In the case of disposals, assets and related depreciation are removed from the financial statements and the net amount, less proceeds from disposal, is charged or credited to the profit and loss account.

**Leasing and hire purchases**

Tangible assets held under leasing and Hire Purchases arrangements which transfer substantially all the risks and rewards of ownership to the company are capitalised and included in the Balance Sheet at their cost or valuation, less depreciation. The corresponding commitments are recorded as liabilities. Payments in respect of these obligations are treated as consisting of capital and interest elements, with interest charged to the Profit and Loss Account.

**VANITY ROOMS NAILS & BEAUTY LIMITED**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**  
**FOR THE FINANCIAL YEAR ENDED 30 APRIL 2025**

**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.

At the end of each reporting period stocks are assessed for impairment. If an item of stock is impaired, the identified inventory is reduced to its net realisable value and an impairment charge is recognised in the profit and loss account.

**Trade and other debtors**

Trade and other debtors are initially recognised at transaction price 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.

A provision for impairment of trade debtors is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of receivables. The amount of the provision is the difference between the asset's carrying amounts and the present value of estimated future cash flows, discounted at the effective interest rate. All movements in the level of the provision required are recognised in the profit and loss.

**Cash and cash equivalents**

Cash and cash equivalents comprise cash at bank and in hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the Balance Sheet bank overdrafts are shown within Creditors.

**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.

**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 Balance Sheet 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 Balance Sheet date.

**Ordinary share capital**

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

<b>3.</b>	<b>OPERATING PROFIT</b>	<b>2025</b>	<b>2024</b>
		€	€
	<b>Operating profit is stated after charging:</b>		
	Depreciation of tangible assets	<b>18,085</b>	<b>14,461</b>
		<hr style="border-top: 3px double black;"/>	<hr style="border-top: 3px double black;"/>

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**VANITY ROOMS NAILS & BEAUTY LIMITED**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**  
**FOR THE FINANCIAL YEAR ENDED 30 APRIL 2025**

<b>4.</b>	<b>INTEREST PAYABLE AND SIMILAR EXPENSES</b>	<b>2025</b>		<b>2024</b>
		€		€
	Interest	988		600
		<u>          </u>		<u>          </u>
<b>5.</b>	<b>EMPLOYEES</b>			
	The average monthly number of employees, including director, during the financial year was 11, (2024 - 11).			
<b>6.</b>	<b>TANGIBLE ASSETS</b>			
		<b>Fixtures, fittings and equipment</b>		<b>Total</b>
		€		€
	<b>Cost or Valuation</b>			
	At 1 May 2024	172,810		172,810
	Additions	28,993		28,993
		<u>          </u>		<u>          </u>
	At 30 April 2025	201,803		201,803
	<b>Depreciation</b>			
	At 1 May 2024	87,024		87,024
	Charge for the financial year	18,085		18,085
		<u>          </u>		<u>          </u>
	At 30 April 2025	105,109		105,109
	<b>Net book value</b>			
	At 30 April 2025	<u>96,694</u>		<u>96,694</u>
	At 30 April 2024	<u>85,786</u>		<u>85,786</u>
<b>6.1.</b>	<b>TANGIBLE ASSETS CONTINUED</b>			
	Included above are assets held under finance leases or hire purchase contracts as follows:			
		<b>2025</b>		<b>2024</b>
		Net book value	Depreciation charge	Net book value
		€	€	€
	Fixtures, fittings and equipment	<u>28,125</u>	<u>4,688</u>	<u>32,813</u>
		<u>          </u>	<u>          </u>	<u>          </u>
<b>7.</b>	<b>STOCKS</b>			
		<b>2025</b>		<b>2024</b>
		€		€
	Finished goods and goods for resale	3,920		5,420
		<u>          </u>		<u>          </u>
<b>8.</b>	<b>DEBTORS</b>			
		<b>2025</b>		<b>2024</b>
		€		€
	Taxation	3,405		-
	Prepayments	6,450		6,450
		<u>          </u>		<u>          </u>
		<u>9,855</u>		<u>6,450</u>

**VANITY ROOMS NAILS & BEAUTY LIMITED**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**  
**FOR THE FINANCIAL YEAR ENDED 30 APRIL 2025**

<b>9. CREDITORS</b>	<b>2025</b>	<b>2024</b>
<b>Amounts falling due within one year</b>	<b>€</b>	<b>€</b>
Amounts owed to credit institutions	10,714	-
Net obligations under finance leases and hire purchase contracts	12,683	12,500
Trade creditors	7,485	822
Taxation	23,726	22,548
Accruals	2,260	2,260
	<u>56,868</u>	<u>38,130</u>
	<u><u>56,868</u></u>	<u><u>38,130</u></u>
Amounts owed to credit institutions relate to a loan received from Bank of Ireland of €20,000 in August 2024 which is due to mature in 24 months.		
<b>10. CREDITORS</b>	<b>2025</b>	<b>2024</b>
<b>Amounts falling due after more than one year</b>	<b>€</b>	<b>€</b>
Bank loan	2,721	-
Finance leases and hire purchase contracts	-	12,698
	<u>2,721</u>	<u>12,698</u>
	<u><u>2,721</u></u>	<u><u>12,698</u></u>
<b>Loans</b>		
Repayable in one year or less, or on demand	10,714	-
Repayable between two and five years	2,721	-
	<u>13,435</u>	<u>-</u>
	<u><u>13,435</u></u>	<u><u>-</u></u>
<b>Net obligations under finance leases and hire purchase contracts</b>		
Repayable within one year	12,683	12,500
Repayable after five years	-	12,698
	<u>12,683</u>	<u>25,198</u>
	<u><u>12,683</u></u>	<u><u>25,198</u></u>
<b>11. PROFIT AND LOSS ACCOUNT</b>	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>
At 1 May 2024	182,949	133,352
Profit for the financial year	13,461	49,597
	<u>196,410</u>	<u>182,949</u>
At 30 April 2025	<u><u>196,410</u></u>	<u><u>182,949</u></u>
<b>12. DIRECTOR'S REMUNERATION</b>	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>
Remuneration	97,969	74,784
Pension contributions	13,896	2,860
	<u>111,865</u>	<u>77,644</u>
	<u><u>111,865</u></u>	<u><u>77,644</u></u>
<b>13. APPROVAL OF FINANCIAL STATEMENTS</b>		

The financial statements were approved and authorised for issue by the board on 5 January 2026.