

**OVERALL CERTIFICATE  
FOR FINANCIAL STATEMENTS  
COMPANIES ACT 2014**

Company Name: House of L A Hair Salon Limited  
Company number: 670702  
Financial Year: 30 April 2025

**CERTIFICATE:**

WE HEREBY CERTIFY that all documents which are required under Part 6 of the Companies Act 2014 to be annexed to the annual return, have ben so annexed, and that they are true copies of the originals laid or to be laid before the relevant general meeting, or presented to the members.

Secretary

*Laura Leonard*

Laura Leonard

Director

*Des Grufferty*

Des Grufferty

Date:

*20/12/25*

Date

*20/12/25*

**Company registration number: 670702**

**House of L A Hair Salon Limited**

**Unaudited abridged financial statements**

**(As modified by Sections 352 and 353 of the Companies Act 2014)**

**year ended 30 April 2025**

# House of L A Hair Salon Limited

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House of L A Hair Salon Limited

Extract from the directors report in accordance with section 329 of the Companies Act 2014.

**Directors and secretary and their interests**

The directors and secretary at the financial year end and their interests in shares in the company were as follows:

	At 30/04/25 Number	At 01/05/24 Number
<b>Directors:</b>		
Laura Leonard	100	100
Des Grufferty	-	-
<b>Company secretary:</b>		
Laura Leonard	100	100

## House of L A Hair Salon Limited

### Directors responsibilities statement

These abridged financial statements have been extracted, pursuant to section 353 of the Companies Act 2014, from the statutory financial statements prepared under section 290 of that Act. The following is the Directors Responsibilities Statement accompanying those financial statements.

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 the law, the directors have elected to prepare the financial statements in accordance with Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council, and promulgated by the Institute of Chartered Accountants in Ireland. 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 and then apply them consistently;
- make judgments 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.

Signed on behalf of the board on 20/12/2025

Des Grufferty (Director)



Laura Leonard - (Secretary)



House of L A Hair Salon Limited

**Directors' declaration on unaudited financial statements**  
**Statement of Directors' responsibilities for the shareholders' financial statements**

In relation to the financial statements as set out on pages to 8 :


- 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 Kathryn Hempenstall & Company, all the company's accounting records and provided all the information necessary for all 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 30th April 2025.

Signed on behalf of the board on 20/12/25

**Des Grufferty (Director)**



**Laura Leonard - (Secretary)**



**House of L A Hair Salon Limited**

**Balance sheet  
As at 30 April 2025**

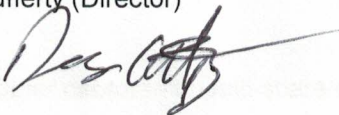
	Note	2025 €	€	2024 €	€
<b>Current assets</b>					
Debtors	2	100		100	
		100		100	
<b>Net current assets</b>			100		100
<b>Total assets less current liabilities</b>			100		100
<b>Net assets</b>			100		100
<b>Capital and reserves</b>					
Called up share capital presented as equity	3		100		100
<b>Shareholder funds</b>			100		100

We, as directors of House of L A Hair Salon Limited state that:

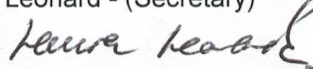
- the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014;
- the company is availing itself of the exemption on the grounds that the conditions specified in section 358 of the Companies Act 2014 are satisfied;
- the shareholder of the company have not served a notice on the company under section 334(1) of the Companies Act 2014 in accordance with section 334(2);
- 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 Companies Act 2014 relating to financial statements so far as they are applicable to the company; and
- the company has relied on the specified exemption contained in section 352 of the 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 section 353 of the Companies Act 2014.

These abridged financial statements were approved by the board of directors on 20/12/25 and signed on behalf of the board by:

Des Grufferty (Director)



Laura Leonard - (Secretary)



**The notes on pages 5 to 8 form part of these abridged financial statements.**

## House of L A Hair Salon Limited

### Notes to the abridged financial statements Financial year ended 30 April 2025

#### 1. Accounting policies

##### Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

The financial statements are prepared in Euro, which is the functional currency of the entity.

##### Financial instruments

A financial asset or a financial liability is recognised only when the company becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the transaction price, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Debt instruments are subsequently measured at amortised cost.

Where investments in non-convertible preference shares and non-puttable ordinary shares or preference shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in profit or loss. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in profit or loss, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised in profit or loss immediately.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised in profit or loss immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

#### 2. Debtors

	2025	2024
	€	€
Other debtors - unpaid share capital	100	100

**House of L A Hair Salon Limited**

**Notes to the abridged financial statements (continued)  
Financial year ended 30 April 2025**

**3. Share capital**

**Authorised share capital**

	2025		2024	
	Number	€	Number	€
Ordinary shares shares of € - each (2024: €1.00 )	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>

**Issued and called up**

	2025		2024	
	Number	€	Number	€
<b>Amounts presented in equity:</b>				
Ordinary shares shares of €1 each (2024: €1.00 )	<u>100</u>	<u>100</u>	<u>100</u>	<u>100</u>

**Shares issued and not fully paid**

	2025		2024	
	Number	€	Number	€
Ordinary shares shares of € - each (2024: €1.00 )	<u>100</u>	<u>100</u>	<u>100</u>	<u>100</u>

**House of L A Hair Salon Limited**

**Notes to the abridged financial statements (continued)**  
**Financial year ended 30 April 2025**

**4. Transactions with directors**

The following directors had interest free loans during the financial year. The movements on these loans are as follows:

	2025	2024
	€	€
Laura Leonard	100	100
Des Grufferty	-	-

The following are the movement on the director's interest-free loan to the company.

	2025	2024
	€	€
<b>Director's loan account</b>		
Opening balance	-	-
Advanced by director during year	-	-
Less: repaid to director	-	-
	<hr/>	<hr/>
Closing balance - due to / (by) the director	-	-
	<hr/> <hr/>	<hr/> <hr/>

	2025	2024
	€	€
Due within one year	-	-
Due after more than one year	-	-
	<hr/>	<hr/>
	<hr/> <hr/>	<hr/> <hr/>

	2025	2024
	€	€
<b>Directors interests in the company</b>		
Laura Leonard	100	100
Des Grufferty	-	-
	<hr/>	<hr/>
	100	100
	<hr/> <hr/>	<hr/> <hr/>

	2025	2024
	€	€
<b>Directors remuneration</b>		
Laura Leonard	-	-
Des Grufferty	-	-
	<hr/>	<hr/>
	-	-
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House of L A Hair Salon Limited

Notes to the abridged financial statements (continued)  
Financial year ended 30 April 2025

5. Related party transactions

There were no related party transactions during the year.

6. Events after the end of the reporting period

There were no significant post balance sheet events.

7. Reconciliation of movements in shareholders' funds

	2025 €	2024 €
Issue of shares	-	-
Opening shareholders' funds	100	100
Closing shareholders' funds	<u>100</u>	<u>100</u>

In respect of the prior year

	2024 €	2021 €
Profit for the financial year	-	-
Opening shareholders' funds	100	100
Closing shareholders' funds	<u>100</u>	<u>100</u>

8. Equity Reserves / Profit and Loss

Total €	Total €
<u>          </u>	<u>          </u>

9. Approval of financial statements

The board of directors approved these abridged financial statements for issue on . *20/12/2025*