

**Registration number 785438**

**LEAH KELLY HAIR DESIGN LTD**

**Abridged accounts**

**for the year ended 31 December 2025**

# LEAH KELLY HAIR DESIGN LTD

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**LEAH KELLY HAIR DESIGN LTD**

**Directors and other information**

Director	LEAH CONNOLLY
Company number	785438
Accountants	MAJELLA PIGGOTT Chartered Accountant & Registered Auditor GORT CO GALWAY
Business address	CASTLEBOY KILCHREEST LOUGHREA CO GALWAY
Bankers	AIB GORT CO GALWAY

## **LEAH KELLY HAIR DESIGN LTD**

### **Statement of Director's responsibilities and declaration on unaudited financial statements**

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

#### **General Responsibilities**

The director is responsible for preparing the Annual Report and the financial statements in accordance with applicable Irish law and Generally Accepted Accounting Practice in Ireland including the accounting standards issued by the Accounting Standards Board and published by the Auditing Practices Board in the UK and Ireland.

Irish company law requires the director to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period.

The director confirms that they has complied with the above requirements in preparing the financial statements.

The director is responsible for keeping proper books of account which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure the financial statements are prepared in accordance with accounting standards generally accepted in Ireland and with Irish statute comprising the Companies Acts 1963 to 2017 and all Regulations to be construed as one with those Acts. They are responsible for ensuring that the company otherwise complies with the provisions of those Acts relating to financial statements in so far as they are applicable to the company.

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.

Where financial statements are to be published on the web, the director is responsible for the maintenance and integrity of the corporate and financial information included on the company's website.

In relation to the financial statements as set out on pages 3 to 6 :

- The director 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 prepared on the going concern basis on the grounds that the company will continue in business.

- The director confirm that they have made available to MAJELLA PIGGOTT , ACCOUNTANT , all the company's accounting records and provided all the information necessary for all the compilation of the financial statements.

- The director confirms that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the year ended 31st December 2025.

On behalf of the board

**LEAH CONNOLLY**

**Director**

**LEAH KELLY HAIR DESIGN LTD**

**Abridged balance sheet  
as at 31 December 2025**

		2025		2024
Notes	€	€	€	€
<b>Fixed assets</b>				
Tangible assets	3	18,000		-
<b>Current assets</b>				
Cash at bank and in hand		22,067	-	
		22,067	-	
<b>Creditors: amounts falling due within one year</b>	4	(42,039)	-	
<b>Net current liabilities</b>		(19,972)		-
<b>Total assets less current liabilities</b>		(1,972)		-
<b>Deficiency of assets</b>		(1,972)		-
<b>Capital and reserves</b>				
Called up share capital	5	100		-
Profit and loss account		(2,072)		-
<b>Equity shareholders' funds</b>		(1,972)		-

The directors 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 S.358 are satisfied
- (c) the shareholders of the company have not served a notice on the company under s.334(1) in accordance with s.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 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
- (e) the company has relied on the specified exemption contained in s.352 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 s.353 Companies Act 2014

On behalf of the board

**LEAH CONNOLLY**  
**Director**

**The notes on pages 4 to 6 form an integral part of these financial statements.**

# LEAH KELLY HAIR DESIGN LTD

## Notes to the abridged financial statements for the year ended 31 December 2025

### 1. Statement of 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.

#### 1.1. Basis of preparation

The accounts have been prepared in accordance with accounting standards generally accepted in Ireland and Irish statute comprising the Companies Acts 1963 to 2017, Accounting Standards generally accepted in Ireland in preparing financial statements giving a true and fair view are those issued by the Accounting Standards Board and published by the Auditing Practices Board in the UK and Ireland.

#### 1.2. Cash flow statement

The company meets the size criteria for a small company set by the Companies (Amendment) Act, 1986 and therefore, in accordance with FRS1: Cash flow statements, it has not prepared a cash flow statement.

#### 1.3. Turnover Policy

Turnover represents the total invoice value, excluding value added tax, of sales made during the year.

#### 1.4. Tangible fixed assets and depreciation

##### Depreciation

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost less residual value, of each asset systematically over its expected useful life, as follows:

Fixtures, fittings  
and equipment - 12.5% Straight Line

### 2. Director and their interests

The director who served during the year and their interest in the company are as stated below:

	Ordinary shares		Preference shares	
	31/12/25	01/01/25 or date of appointment	31/12/25	01/01/25 or date of appointment
LEAH CONNOLLY	100	100	-	-

LEAH CONNOLLY retire from the board by rotation in accordance with the Articles of Association and, being eligible, offer themselves for re-election.

**LEAH KELLY HAIR DESIGN LTD**

**Notes to the abridged financial statements  
for the year ended 31 December 2025**

..... continued

	<b>Tangible fixed assets €</b>	
<b>3. Fixed assets</b>		
<b>Cost</b>		
Additions		20,000
At 31 December 2025		<u>20,000</u>
<b>Depreciation</b>		
Charge for year		2,000
At 31 December 2025		<u>2,000</u>
<b>Net book value</b>		
At 31 December 2025		<u><u>18,000</u></u>
<b>Creditors: amounts falling due within one year</b>	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>
<i>Other creditors</i>		
Trade creditors	6,878	-
Director's accounts	25,580	-
Accruals and deferred income	2,560	-
<i>Taxation creditors</i>		
RCT Refunable	2,872	-
VAT	4,149	-
	<u>42,039</u>	<u>-</u>
<b>5. Share capital</b>	<b>2025</b>	
	<b>€</b>	
<b>Authorised equity</b>		
100,000 Ordinary shares of €1 each		<u>100,000</u>
<b>6. Accounting Periods</b>		

The current accounts are for a full year. The comparative accounts are for a month period ending .

**LEAH KELLY HAIR DESIGN LTD**

**Notes to the abridged financial statements  
for the year ended 31 December 2025**

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**7. Approval of financial statements**

The financial statements were approved by the Board on and signed on its behalf by

**LEAH CONNOLLY**  
**Director**

**Director**