

Company Number: 608799

Bliss Hair Design Limited
Abridged Unaudited Financial Statements
for the financial year ended 31 July 2025

Bliss Hair Design Limited
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Bliss Hair Design Limited
DIRECTORS AND OTHER INFORMATION

Directors	Andrea Raggett Ken Healy
Company Secretary	Ken Healy
Company Number	608799
Registered Office	18 Carraig Aoil Cloughduv Co. Cork Republic of Ireland
Business Address	Unit 12A West Point Trade Centre Ballincollig Co. Cork Republic of Ireland
Accountants	OTF Accountants Limited Chartered Accountants Chapel Street Dunmanway Co. Cork

Bliss Hair Design Limited

BALANCE SHEET

as at 31 July 2025

	2025	2024
	€	€
Fixed Assets	<u>79,184</u>	66,098
Current assets	14,548	28,107
Creditors: amounts falling due within one year	<u>3,303</u>	(11,145)
Net Current Assets	<u>17,851</u>	16,962
Total Assets less Current Liabilities	97,035	83,060
Creditors: amounts falling due after more than one year	<u>(113,030)</u>	(95,109)
Net Liabilities	<u>(15,995)</u>	(12,049)
Capital and Reserves	<u>(15,995)</u>	(12,049)

The financial statements have been prepared in accordance with the micro-companies' regime and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime".

We as Directors of Bliss Hair Design 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 (as a micro company). 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.

Approved by the Directors and authorised for issue on 19 January 2026 and signed on its behalf by:

Andrea Raggett
Director

Ken Healy
Director

Bliss Hair Design Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 July 2025

1. General Information

Bliss Hair Design Limited is a company limited by shares incorporated in Ireland. The registered office of the company is 18 Carraig Aoil, Cloughduv, Co. Cork, Republic of Ireland which is also the principal place of business of the company. 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.

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime" issued by the Financial Reporting Council.

Turnover

Turnover comprises the invoice value of goods supplied by the company, exclusive of trade discounts and value added tax.

Tangible assets and depreciation

Tangible assets 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 tangible assets, less their estimated residual value, over their expected useful lives as follows:

Long leasehold property	-	Not Depreciated
Fixtures, fittings and equipment	-	12.50% 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. Stocks are determined on a first-in first-out basis. 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.

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.

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.

Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the balance sheet date. Transactions, during the year, which are denominated in foreign currencies are translated at the rates of exchange ruling at the date of the transaction. The resulting exchange differences are dealt with in the Profit and Loss Account.

Bliss Hair Design Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 31 July 2025

Share capital of the company

Ordinary share capital

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

Exceptional item

Exceptional items are those that the directors' view are required to be separately disclosed by virtue of their size or incidence to enable a full understanding of the company's financial performance.

3. Appropriation of Profit and Loss Account	2025	2024
	€	€
(Loss)/Profit brought forward	(12,249)	16,503
Loss for the financial year	(3,946)	(28,752)
Loss carried forward	<u>(16,195)</u>	<u>(12,249)</u>

4. Post-Balance Sheet Events

There have been no significant events affecting the company since the financial year-end.

5. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 19 January 2026.

Bliss Hair Design Limited
EXTRACT FROM DIRECTORS' REPORT

for the financial year ended 31 July 2025

Extract from the Directors' Report in accordance with Section 329 of the Companies Act 2014

The directors' and the secretary's interests in the shares of the company are as follows:-

Name	Class of Shares	Number Held At 31/07/25	Number Held At 01/08/24
Andrea Raggett	Ordinary	100	100
Ken Healy	Ordinary	100	100
		<u>200</u>	<u>200</u>

There were no changes in shareholdings between 31 July 2025 and the date of signing the financial statements.