

**Beautz Limited**  
**Abridged Unaudited Financial Statements**  
**for the financial year ended 30 June 2025**

# Beutz Limited

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# **Beautz Limited**

## **DIRECTOR'S RESPONSIBILITIES STATEMENT**

for the financial year ended 30 June 2025

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.

**Signed on behalf of the board**

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**Amelia Socharska**  
**Director**

**11 March 2026**

# Beautz Limited

## BALANCE SHEET

as at 30 June 2025

	Notes	2025 €	2024 €
<b>Fixed Assets</b>			
Tangible assets	6	60,402	70,536
<b>Current Assets</b>			
Debtors	7	622	-
Cash and cash equivalents		644	2,623
		1,266	2,623
<b>Creditors: amounts falling due within one year</b>	8	(37,013)	(31,067)
<b>Net Current Liabilities</b>		(35,747)	(28,444)
<b>Total Assets less Current Liabilities</b>		24,655	42,092
<b>Creditors:</b>			
amounts falling due after more than one year	9	(8,162)	(14,014)
<b>Net Assets</b>		16,493	28,078
<b>Capital and Reserves</b>			
Called up share capital presented as equity		100	100
Retained earnings		16,393	27,978
<b>Equity attributable to owners of the company</b>		16,493	28,078

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 Beautz 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 and authorised for issue on 11 March 2026 and signed on its behalf by:**

\_\_\_\_\_  
**Amelia Socharska**  
**Director**

**Beautz Limited**  
**STATEMENT OF CHANGES IN EQUITY**  
as at 30 June 2025

	<b>Called up share capital €</b>	<b>Retained earnings €</b>	<b>Total €</b>
<b>At 1 July 2023</b>	100	6,881	6,981
Profit for the financial year	-	21,097	21,097
<b>At 30 June 2024</b>	100	27,978	28,078
Loss for the financial year	-	(11,585)	(11,585)
<b>At 30 June 2025</b>	<b>100</b>	<b>16,393</b>	<b>16,493</b>

# Beautz Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

### 1. General Information

Beautz Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 721930. The registered office of the company is. Supplying of Beauty Services and Products  
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 June 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 recognised to the extent that the company obtains the right to consideration in exchange for its performance. Turnover comprises the fair value of consideration received and receivable exclusive of value added tax and after discounts and rebates.

Where the consideration receivable in cash or cash equivalents is deferred, and the arrangement constitutes a financing transaction, the fair value of the consideration is measured as the present value of all future receipts using the imputed rate of interest.

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have passed to the buyer, usually on dispatch of the goods, the amount of turnover can be measured reliably, it is probable that the economic benefits associated with the transaction will flow to the entity and the costs incurred or to be incurred in respect of the transaction can be measured reliably.

Turnover from the provision of services is recognised in the accounting period in which the services are rendered and the outcome of the contract can be estimated reliably. The company uses the percentage of completion method based on the actual service performed as a percentage of the total services to be provided.

#### 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:

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.

## Beautz Limited

# NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

### Trade and other debtors

Trade and other debtors 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.

### 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 provides a range of benefits to employees, including annual bonus arrangements, paid holiday arrangements and defined contribution pension plans.

#### (i) Short term benefits

Short-term benefits, including holiday pay and other similar non-monetary benefits, are recognised as an expense in the period in which the service is received.

### Taxation

Tax is recognised in the profit and loss account, except to the extent that it relates to items recognised in other comprehensive income or directly in equity. In this case tax is also recognised in other comprehensive income or directly in equity respectively.

#### (i) Current tax

Current tax is calculated on the profits of the period. Current tax is determined using tax rates (and laws) that have been enacted or substantively enacted by the balance sheet date.

### Government grants

Capital grants received and receivable are treated as deferred income and amortised to the Profit and Loss Account annually over the useful economic life of the asset to which it relates. Revenue grants are credited to the Profit and Loss Account when received.

### Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the Balance Sheet date. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated at the rates of exchange ruling at the date of the transaction. Non-monetary items that are measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined. The resulting exchange differences are dealt with in the Profit and Loss Account.

### Ordinary share capital

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

<b>3. Operating (loss)/profit</b>	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>
<b>Operating (loss)/profit is stated after charging/crediting):</b>		
Depreciation of tangible assets	<b>11,891</b>	11,493
Government grants received	<b>(2,214)</b>	-
	<b>=====</b>	<b>=====</b>

**Beautz Limited**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**  
for the financial year ended 30 June 2025

<b>4. Interest payable and similar expenses</b>	<b>2025</b>	2024
	€	€
Interest	<u>1,537</u>	<u>1,651</u>
<b>5. Employees</b>		
The average monthly number of employees, including director, during the financial year was 12, (2024 - 12).		
	<b>2025</b>	2024
	<b>Number</b>	Number
Beauticians	11	11
Director	<u>1</u>	<u>1</u>
	<u>12</u>	<u>12</u>
<b>6. Tangible assets</b>		
	<b>Fixtures, fittings and equipment</b>	<b>Total</b>
	€	€
<b>Cost</b>		
At 1 July 2024	93,370	93,370
Additions	<u>1,757</u>	<u>1,757</u>
At 30 June 2025	<u>95,127</u>	<u>95,127</u>
<b>Depreciation</b>		
At 1 July 2024	22,834	22,834
Charge for the financial year	<u>11,891</u>	<u>11,891</u>
At 30 June 2025	<u>34,725</u>	<u>34,725</u>
<b>Net book value</b>		
At 30 June 2025	<u>60,402</u>	<u>60,402</u>
At 30 June 2024	<u>70,536</u>	<u>70,536</u>
<b>7. Debtors</b>	<b>2025</b>	2024
	€	€
Taxation	<u>622</u>	<u>-</u>
<b>8. Creditors</b>	<b>2025</b>	2024
<b>Amounts falling due within one year</b>	€	€
Amounts owed to credit institutions	13,615	7,772
Trade creditors	5,446	5,937
Taxation	10,200	13,206
Director's current account (Note 12)	4,467	1,952
Accruals	<u>3,285</u>	<u>2,200</u>
	<u>37,013</u>	<u>31,067</u>

**Beautz Limited**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**  
for the financial year ended 30 June 2025

<b>9. Creditors</b>	<b>2025</b>	<b>2024</b>
<b>Amounts falling due after more than one year</b>	<b>€</b>	<b>€</b>
Bank loan	<u>8,162</u>	<u>14,014</u>
<b>Loans</b>		
Repayable in one year or less, or on demand	<b>13,615</b>	7,772
Repayable between one and two years	<b>6,984</b>	6,984
Repayable between two and five years	<b>1,178</b>	7,030
	<u>21,777</u>	<u>21,786</u>

**10. Income Statement**

	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>
At 1 July 2024	<b>27,978</b>	6,881
(Loss)/profit for the financial year	<b>(11,585)</b>	21,097
At 30 June 2025	<u>16,393</u>	<u>27,978</u>

**11. Capital commitments**

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

<b>12. Director's remuneration and transactions</b>	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>
Remuneration	<u>34,779</u>	<u>29,855</u>

The following amounts are repayable to the director:

	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>
Amelia Socharska	<u>4,467</u>	<u>1,952</u>

**13. Post-Balance Sheet Events**

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

**14. Approval of financial statements**

The financial statements were approved and authorised for issue by the board on 11 March 2026.