

Jolie Hair and Beauty Limited
Abridged Unaudited Financial Statements
for the financial year ended 30 April 2025

Jolie Hair and Beauty Limited
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Jolie Hair and Beauty Limited

BALANCE SHEET

as at 30 April 2025

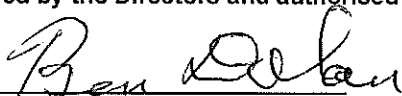
	2025 €	2024 €
Fixed Assets	74,361	68,410
Current assets	5,418	11,549
Creditors: amounts falling due within one year	(161,107)	(166,949)
Net Current Liabilities	(155,689)	(155,400)
Total Assets less Current Liabilities	(81,328)	(86,990)
Creditors: amounts falling due after more than one year	(64,553)	(54,613)
Accruals and deferred income	(8,000)	(8,000)
Net Liabilities	(153,881)	(149,603)
Capital and Reserves	(153,881)	(149,603)


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 Jolie Hair and 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 359 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 and the micro companies' regime.

Approved by the Directors and authorised for issue on 23 January 2026 and signed on its behalf by:


Ben Dolan
Director


Helen Dolan
Director

Jolie Hair and Beauty Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

1. General Information

The financial statements comprising the Profit and Loss Account, the Balance Sheet and the related notes constitute the individual financial statements of Jolie Hair and Beauty Limited for the financial year.

Jolie Hair and Beauty Limited is a company limited by shares incorporated in Ireland. (company number: 439618). The registered office of the company is 1 Dominick Street, Mullingar, Co. Westmeath 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.

The company qualifies as a micro company as defined by section 280D of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Micro Companies Regime' in accordance with section 280E of the Companies Act 2014 and FRS 105.

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	-	No depreciation
Fixtures, fittings and equipment	-	12.5% 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.

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.

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Related parties

For the purposes of these financial statements a party is considered to be related to the company if:

- the party has the ability, directly or indirectly, through one or more intermediaries to control the company or exercise significant influence over the company in making financial and operating policy decisions or has joint control over the company;
- the company and the party are subject to common control;
- the party is an associate of the company or forms part of a joint venture with the company;
- the party is a member of key management personnel of the company or the company's parent, or a close family member of such as an individual, or is an entity under the control, joint control or significant influence of such individuals;
- the party is a close family member of a party referred to above or is an entity under the control or significant influence of such individuals; or
- the party is a post-employment benefit plan which is for the benefit of employees of the company or of any entity that is a related party of the company.

Close family members of an individual are those family members who may be expected to influence, or be influenced by, that individual in their dealings with the company.

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.

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.

Share capital of the company

Ordinary share capital

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

3. Appropriation of Profit and Loss Account	2025	2024
	€	€
Loss brought forward	(149,607)	(135,607)
Loss for the financial year	(4,278)	(14,000)
Loss carried forward	(153,885)	(149,607)

4. Parent company

The company regards The Gable Bar & Lounge Limited as its parent company.

5. Post-Balance Sheet Events

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

6. Going Concern

The directors are satisfied to prepare the accounts on a going concern basis. The directors have agreed to assist the company in meeting its liabilities as they fall due in the future. The directors have also agreed not to seek repayment of the directors loan account until such time as the company is in a financial position to repay same.

Jolie Hair and Beauty Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

7. Related Party Transactions

The company owes €149,474 to The Gable Bar & Lounge Limited at the year end, and this amount is included in amounts owed to group undertakings. There were no transactions with this company during the year. Jolie Hair & Beauty Limited is a subsidiary of The Gable Bar & Lounge Limited as it holds the entire A Ordinary Share Capital of that company which controls the board.

8. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 23 January 2026.