

Company registration number: **769293**

Oracle Hair Design Ltd  
Unaudited Abridged Financial Statements  
for the period ended 31 August 2025

# Oracle Hair Design Ltd

## Balance Sheet

31 August 2025

	Note	31 Aug 2025 €
<b>Fixed assets</b>		
Tangible assets	8	47,375
<b>Current assets</b>		
Cash at bank and in hand		28,908
<b>Creditors: amounts falling due within one year</b>	9	(74,519)
<b>Net current liabilities</b>		<u>(45,611)</u>
<b>Total assets less current liabilities</b>		<u>1,764</u>
<b>Capital and reserves</b>		
Called up share capital presented as equity		100
Profit and loss account		1,664
<b>Shareholders funds</b>		<u>1,764</u>

I, as director of Oracle Hair Design Ltd 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 section 358 of the Companies Act 2014 is complied with;
- (c) no notice under subsection (1) of section 334 has, in accordance with subsection (2) of that section, been served on the company; and
- (d) I acknowledge the obligations of the company 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 period and of its profit or loss for such a period and to otherwise comply with the provisions of Companies Act 2014 relating to financial statements so far as they are applicable to the company.

I, as director of Oracle Hair Design Ltd state that I have relied on the specified exemption contained in section 352 of the Companies Act 2014 on the grounds that the company is entitled to the benefit of that exemption as a small company and confirm that the abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

These financial statements have been prepared in accordance with the small companies regime.

# Oracle Hair Design Ltd

Balance Sheet (continued)

31 August 2025

These financial statements were approved by the board of directors and authorised for issue on 24 March 2026, and are signed on behalf of the board by:

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Orla Carroll

Director

Company registration number: 769293

# Oracle Hair Design Ltd

## Notes to the Financial Statements

Period ended 31 August 2025

### 1 General information

Oracle Hair Design Ltd is a private company limited by shares and is registered in the Republic of Ireland. The company registration number is 769293 and the address of the registered office is 52 Eden Villas, Sandycove, Dublin, Ireland.

### 2 Statement of compliance

These financial statements have been prepared in compliance with Section 1A of FRS 102, 'The Financial Reporting Standard applicable to the UK and Republic of Ireland'.

### 3 Accounting policies

#### BASIS OF PREPARATION

The financial statements have been prepared under the historical cost basis, as modified by the revaluation of certain assets.

The financial statements are prepared in euro, which is the functional currency of the company.

#### TURNOVER

Turnover is measured at the fair value of the consideration received or receivable for goods supplied, net of discounts and Value Added Tax.

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer, usually on despatch of the goods; the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity; and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

#### TAXATION

Tax is recognised on taxable profit for the current and past periods. Tax is measured at the amounts of tax expected to be paid or recovered using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

#### FOREIGN CURRENCIES

Foreign currency transactions are initially recorded in the functional currency, by applying the spot exchange rate as at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated at the exchange rate ruling at the reporting date, with any gains or losses being taken to profit or loss.

#### TANGIBLE ASSETS

Tangible assets are initially measured at cost and are subsequently measured at cost less any accumulated depreciation and accumulated impairment losses or at a revalued amount.

Any tangible assets carried at a revalued amount are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

# Oracle Hair Design Ltd

## Notes to the Financial Statements (continued)

Period ended 31 August 2025

An increase in the carrying amount of an asset as a result of a revaluation is recognised in other comprehensive income and accumulated in capital and reserves. However, the increase is recognised in profit or loss to the extent that it reverses a revaluation decrease of the same asset previously recognised in profit or loss. A decrease in the carrying amount of an asset as a result of revaluation is recognised in other comprehensive income to the extent of any previously recognised revaluation increase accumulated in capital and reserves. If a revaluation decrease exceeds the accumulated revaluation gains accumulated in capital and reserves in respect of that asset, the excess is recognised in profit or loss.

### IMPAIRMENT

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

### FINANCIAL INSTRUMENTS

A financial asset or a financial liability is recognised only when the entity 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 and commitments to receive a loan and to make a loan to another entity 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, which is normally the transaction price and are subsequently measured at fair value, with any changes recognised in profit or loss.

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.

All equity instruments regardless of significance, and other financial assets that are individually significant, 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.

# Oracle Hair Design Ltd

## Notes to the Financial Statements (continued)

Period ended 31 August 2025

### 4 Average number of employees

The average number of persons employed by the company during the period was 1.

### 5 Director's remuneration

The aggregate amounts paid to persons who at any time during the financial period was a director of the company were as follows:

	31 Aug 2025
	€
Emoluments in respect of qualifying services	51,939

### 6 Profit before tax

Profit before tax is stated after charging/(crediting):

	Period from 7 Aug 2024 to 31 Aug 2025
	€
Depreciation of tangible assets	7,281

### 7 Appropriation of profit and loss account

	Period from 7 Aug 2024 to 31 Aug 2025
	€
<b>At start of period</b>	-
Profit for the financial period	1,664
<b>At end of period</b>	1,664

# Oracle Hair Design Ltd

## Notes to the Financial Statements (continued)

Period ended 31 August 2025

### 8 Tangible assets

	Plant and machinery	Fixtures, fittings, tools and equipment	Total
	€	€	€
<b>Cost</b>			
At 7 August 2024	-	-	-
Additions	52,500	2,157	54,657
At 31 August 2025	<u>52,500</u>	<u>2,157</u>	<u>54,657</u>
<b>Depreciation</b>			
At 7 August 2024	-	-	-
Charge	6,563	719	7,282
At 31 August 2025	<u>6,563</u>	<u>719</u>	<u>7,282</u>
<b>Carrying amount</b>			
At 31 August 2025	<u>45,937</u>	<u>1,438</u>	<u>47,375</u>

### 9 Creditors: amounts falling due within one year

	31 Aug 2025
	€
Trade creditors	70
Other creditors including tax and social insurance	71,429
Accruals	3,020
	<u>74,519</u>