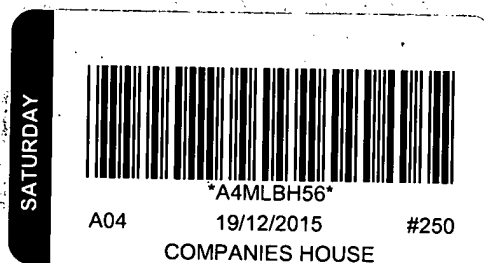


Registered number  
05374093

Agno Aesthetics Limited  
Abbreviated Financial Statements  
30 June 2015



## **Agno Aesthetics Limited**

### **Report to the directors on the preparation of the unaudited abbreviated accounts of Agno Aesthetics Limited for the year ended 30 June 2015**

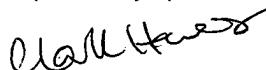
In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the abbreviated financial statements of Agno Aesthetics Limited for the year ended 30 June 2015 which comprise of the balance sheet and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at <http://rulebook.accaglobal.com/>

This report is made solely to the Board of Directors of Agno Aesthetics Limited, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the financial statements of Agno Aesthetics Limited and state those matters that we have agreed to state to the Board of Directors of Agno Aesthetics Limited, as a body, in this report in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at <http://www.accaglobal.com/factsheet163>. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Agno Aesthetics Limited and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that Agno Aesthetics Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of Agno Aesthetics Limited. You consider that Agno Aesthetics Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of Agno Aesthetics Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the abbreviated accounts.



Clark Howes Limited  
Certified Accountants  
Unit 11 Bell Business Park  
Smeaton Close  
Aylesbury  
Bucks  
HP19 8JR

18 November 2015

**Agno Aesthetics Limited**  
**Registered number: 05374093**  
**Abbreviated Balance Sheet**  
**as at 30 June 2015**

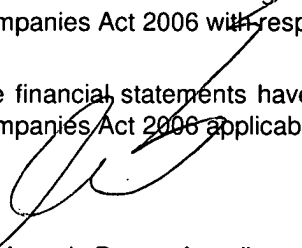
	Notes	2015 £	2014 £
<b>Fixed assets</b>			
Tangible assets	2	45,111	32,196
<b>Current assets</b>			
Stocks		10,443	13,376
Debtors		19,016	23,658
Cash at bank and in hand		26,083	37,222
		<u>55,542</u>	<u>74,256</u>
<b>Creditors: amounts falling due within one year</b>		(39,551)	(49,382)
<b>Net current assets</b>		<u>15,991</u>	<u>24,874</u>
<b>Total assets less current liabilities</b>		<u>61,102</u>	<u>57,070</u>
<b>Provisions for liabilities</b>		(8,941)	(6,341)
<b>Net assets</b>		<u>52,161</u>	<u>50,729</u>
<b>Capital and reserves</b>			
Called up share capital	3	100	100
Profit and loss account		52,061	50,629
<b>Shareholders' funds</b>		<u>52,161</u>	<u>50,729</u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

Members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

  
Dr. Antonis Petrou-Amerikanos  
Director

Approved by the board on 18 November 2015

**Agno Aesthetics Limited**  
**Notes to the Abbreviated Accounts**  
**for the year ended 30 June 2015**

**1 Accounting policies**

***Basis of preparation***

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

***Turnover***

Turnover represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

Turnover is recognised when the goods are physically delivered to the customer and when services are provided.

***Depreciation***

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

Plant, machinery and office equipment	25% reducing balance and
---------------------------------------	--------------------------

***Stocks***

Stock is valued at the lower cost and net realisable value, after making due allowance for obsolete and slow moving items. Cost includes any expenditure incurred in bringing the stock to its present location and condition. Where consignment stock is in substance an asset of the company, it is recognised as such on the balance sheet.

***Deferred taxation***

Full provision is made for deferred taxation resulting from timing differences between the recognition of gains and losses in the financial statements and their recognition for tax purposes. Deferred taxation is calculated on an un-discounted basis at the tax rates which are expected to apply in the periods when the timing differences will reverse.

***Leasing and hire purchase commitments***

Assets held under finance leases and hire purchase contracts, which are those where substantially all the risks and rewards of ownership of the asset have passed to the company, are capitalised in the balance sheet and depreciated over their useful lives. The corresponding lease or hire purchase obligation is treated in the balance sheet as a liability.

The interest element of the rental obligations is charged to the profit and loss account over the period of the lease and represents a constant proportion of the balance of capital repayments outstanding.

Rentals paid under operating leases are charged to income on a straight line basis over the lease term.

**Agno Aesthetics Limited**  
**Notes to the Abbreviated Accounts**  
**for the year ended 30 June 2015**

**2 Tangible fixed assets**

£

**Cost**

At 1 July 2014	52,814
Additions	23,937
Disposals	(15,307)
At 30 June 2015	<u>61,444</u>

**Depreciation**

At 1 July 2014	20,618
Charge for the year	5,969
On disposals	(10,254)
At 30 June 2015	<u>16,333</u>

**Net book value**

At 30 June 2015	<u>45,111</u>
At 30 June 2014	<u>32,196</u>

**3 Share capital**

Nominal value	2015 Number	2015 £	2014 £
Allotted, called up and fully paid: Ordinary shares	£1 each	100	100

**4 Loans to directors**

	B/fwd £	Paid £	Repaid £	C/fwd £
Dr Antonis Petrou-Amerikanos Loan	(2,606)	2,606	-	-
Mrs Nicola Petrou-Amerikanos Loan	(2,607)	2,607	-	-
	<u>(5,213)</u>	<u>5,213</u>	<u>-</u>	<u>-</u>

**5 Ultimate controlling party**

During the year the company was controlled by the directors by virtue of a 100% shareholding.