

COMPANY REGISTRATION NUMBER: 10458876

**International Association of Aesthetic Gynaecology and Sexual
Well Being**

Company Limited by Guarantee

Filleted Unaudited Abridged Financial Statements

30 November 2020

International Association of Aesthetic Gynaecology and Sexual Well Being

Company Limited by Guarantee

Abridged Financial Statements

Year ended 30 November 2020

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International Association of Aesthetic Gynaecology and Sexual Well Being
Company Limited by Guarantee
Abridged Statement of Financial Position

30 November 2020

		2020	2019
	Note	£	£
Fixed assets			
Tangible assets	5	858	1,144
Current assets			
Debtors		(7,856)	(7,856)
Cash at bank and in hand		51,000	1,235
		-----	-----
		43,144	(6,621)
Creditors: amounts falling due within one year		51,826	51,321
		-----	-----
Net current liabilities		8,682	57,942
		-----	-----
Total assets less current liabilities		(7,824)	(56,798)
Creditors: amounts falling due after more than one year		50,000	—
		-----	-----
Net liabilities		(57,824)	(56,798)
		-----	-----
Capital and reserves			
Profit and loss account		(57,824)	(56,798)
		-----	-----
Members deficit		(57,824)	(56,798)
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These abridged financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with Section 1A of FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In accordance with section 444 of the Companies Act 2006, the abridged statement of income and retained earnings has not been delivered.

For the year ending 30 November 2020 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities:

- The members have not required the company to obtain an audit of its abridged financial statements for the year in question in accordance with section 476 ;
- The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of abridged financial statements .

All of the members have consented to the preparation of the abridged statement of income and retained earnings and the abridged statement of financial position for the year ending 30 November 2020 in accordance with Section 444(2A) of the Companies Act 2006.

International Association of Aesthetic Gynaecology and Sexual Well Being

Company Limited by Guarantee

Abridged Statement of Financial Position *(continued)*

30 November 2020

These abridged financial statements were approved by the board of directors and authorised for issue on 29 November 2021 , and are signed on behalf of the board by:

Mr Sherif El Wakil

Director

Company registration number: 10458876

International Association of Aesthetic Gynaecology and Sexual Well Being

Company Limited by Guarantee

Notes to the Abridged Financial Statements

Year ended 30 November 2020

1. General information

The company is a private company limited by guarantee, registered in England and Wales. The address of the registered office is 77 Harley Street, London, W1G 8QN.

2. Statement of compliance

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

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis. The financial statements are prepared in sterling, which is the functional currency of the entity.

Revenue recognition

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for services rendered, stated net of discounts and of Value Added Tax.

Income tax

The taxation expense represents the aggregate amount of current and deferred tax recognised in the reporting period. Tax is recognised in profit or loss, except to the extent that it relates to items recognised in other comprehensive income or directly in equity. In this case, tax is recognised in other comprehensive income or directly in equity, respectively. Current tax is recognised on taxable profit for the current and past periods. Current tax is measured at the amounts of tax expected to pay or recover using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Equipment	-	25% reducing balance
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Impairment of fixed assets

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. For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

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. 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. For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

4. Company limited by guarantee

Company is limited by guarantee of the director and has no issued share capital.

5. Tangible assets

	£
Cost	
At 1 December 2019 and 30 November 2020	2,436

Depreciation	
At 1 December 2019	1,292
Charge for the year	286

At 30 November 2020	1,578

Carrying amount	
At 30 November 2020	858

At 30 November 2019	1,144

6. Director's advances, credits and guarantees

At the year end the company owed Dr Sherif Al Wakil £50,726 (2019: £13,183) in non interest bearing loan.

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.