

**REGISTERED NUMBER: SC421284 (Scotland)**

**Unaudited Financial Statements**  
**for the Year Ended 30 April 2017**  
**for**  
**Aesthetic Lines (Scotland) Limited**

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**for the Year Ended 30 April 2017**

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**Aesthetic Lines (Scotland) Limited**

**Company Information**  
**for the Year Ended 30 April 2017**

**DIRECTORS:**

A Tadros  
Mrs K Tadros

**REGISTERED OFFICE:**

20-22 Torphichen Street  
Edinburgh  
EH3 8JB

**REGISTERED NUMBER:**

SC421284 (Scotland)

**ACCOUNTANTS:**

MMG Archbold  
Chartered Accountants  
182 High Street  
Montrose  
ANGUS  
DD10 8PH

**Aesthetic Lines (Scotland) Limited (Registered number: SC421284)**

**Balance Sheet**  
**30 April 2017**

	Notes	2017 £	£	2016 £	£
<b>FIXED ASSETS</b>					
Tangible assets	4		1,134		1,792
<b>CURRENT ASSETS</b>					
Cash at bank		435,195		262,233	
<b>CREDITORS</b>					
Amounts falling due within one year	5	<u>49,341</u>		<u>32,125</u>	
<b>NET CURRENT ASSETS</b>			<u>385,854</u>		<u>230,108</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>386,988</u>		<u>231,900</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	6		100		100
Retained earnings	7		<u>386,888</u>		<u>231,800</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>386,988</u>		<u>231,900</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 April 2017.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 April 2017 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of
- (b) Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The financial statements have been prepared and delivered in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the Board of Directors on 31 January 2018 and were signed on its behalf by:

A Tadros - Director

**Notes to the Financial Statements**  
**for the Year Ended 30 April 2017**

1. **STATUTORY INFORMATION**

Aesthetic Lines (Scotland) Limited is a private company, limited by shares, registered in Scotland. The company's registered number and registered office address can be found on the Company Information page.

2. **ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

These financial statements have been prepared in accordance with the provisions of Section 1A "Small Entities" of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The directors have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. Thus they continue to adopt the going concern basis of accounting in preparing the annual financial statements.

**Turnover**

Turnover and profit on ordinary activities before taxation are attributable to

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Equipment - 20% on cost

**Taxation**

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

**Deferred tax**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

**Contracts for services**

Where the substance of a contract is that the contractual obligations are performed gradually over time, revenue is recognised as contract activity progresses to reflect the partial performance of our contractual obligations. The amount of revenue included reflects the accrual of the right to consideration as contract activity progresses by reference to value of the work performed.

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 1.

**Notes to the Financial Statements - continued**  
**for the Year Ended 30 April 2017**

**4. TANGIBLE FIXED ASSETS**

		Equipment £
<b>COST</b>		
At 1 May 2016		3,850
Additions		139
At 30 April 2017		<u>3,989</u>
<b>DEPRECIATION</b>		
At 1 May 2016		2,058
Charge for year		797
At 30 April 2017		<u>2,855</u>
<b>NET BOOK VALUE</b>		
At 30 April 2017		<u>1,134</u>
At 30 April 2016		<u>1,792</u>

**5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2017 £	2016 £
Corporation tax	41,224	29,959
PAYE	304	304
Directors' current accounts	6,697	783
Accruals	1,116	1,079
	<u>49,341</u>	<u>32,125</u>

**6. CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:			2017	2016
Number:	Class:	Nominal value:	£	£
100	Ordinary	£1	<u>100</u>	<u>100</u>

**7. RESERVES**

		Retained earnings £
At 1 May 2016		231,800
Profit for the year		165,088
Dividends		(10,000)
At 30 April 2017		<u>386,888</u>

**Notes to the Financial Statements - continued**  
**for the Year Ended 30 April 2017**

8. **RELATED PARTY DISCLOSURES**

**Mr A and Mrs K Tadros**

Directors and shareholders

The directors operated a directors' loan account throughout the year where they were advanced £6,762 by the company and repaid £12,677. The loan is operated on an interest free basis.

	2017	2016
	£	£
<b>Amount due from related party at balance sheet date</b>		
Mr A and Mrs K Tadros		
Directors and shareholders	<u>6,697</u>	<u>782</u>

9. **ULTIMATE CONTROLLING PARTY**

The company is deemed to be under the control of the directors, A Tadros and K Tadros, who between them own 100% of the issued share capital.

10. **FIRST YEAR ADOPTION**

The Company has transitioned to FRS 102 from previously being prepared under the historical cost convention and in accordance with the Financial Reporting Standards for Smaller Entities (effective from 1st January 2015) as at 1st May 2015.

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.