

Kilkenny Aesthetic & Endermologie Clinic Limited
Abridged Unaudited Financial Statements
for the financial year ended 30 June 2025

Kilkenny Aesthetic & Endermologie Clinic Limited

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Kilkenny Aesthetic & Endermologie Clinic Limited

DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 30 June 2025

The directors made the following statement in respect of the unaudited financial statements:

"General responsibilities

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the directors to prepare financial statements for each financial year. Under that law, the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard, issued by the Financial Reporting Council. Under company law, the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as at the financial year end date and of the profit or loss of the company for the financial year and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the directors are required to:

- select suitable accounting policies for the company financial statements and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and profit or loss of the company to be determined with reasonable accuracy, enable them to ensure that the financial statements and Directors' Report comply with the Companies Act 2014. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Directors' declaration on unaudited financial statements

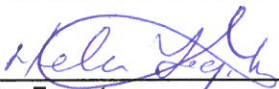
In relation to the financial statements which comprise the Balance Sheet, the Reconciliation of Shareholders' Funds and the related notes:

The directors approve these financial statements and confirm that they are responsible for them, including selecting the appropriate accounting policies, applying them consistently and making, on a reasonable and prudent basis, the judgements underlying them. They have been prepared on the going concern basis on the grounds that the company will continue in business.

The directors confirm that they have made available to Fitzgerald Fleming Long, (Chartered Accountants and Auditors), all the company's accounting records and provided all the information, books and documents necessary for the compilation of the financial statements.


The directors confirm that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the financial year ended 30 June 2025."

Signed on behalf of the board



Helen Fogarty
Director

Date: 21/07/25



Dick Marnell
Director

Date: 21/07/25

Kilkenny Aesthetic & Endermologie Clinic Limited

BALANCE SHEET

as at 30 June 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	5	<u>1,348</u>	<u>909</u>
Current Assets			
Stocks	6	1,900	1,980
Cash and cash equivalents		<u>15,573</u>	<u>15,573</u>
		<u>17,473</u>	<u>17,553</u>
Creditors: amounts falling due within one year	7	<u>(31,733)</u>	<u>(28,179)</u>
Net Current Liabilities		<u>(14,260)</u>	<u>(10,626)</u>
Total Assets less Current Liabilities		<u><u>(12,912)</u></u>	<u><u>(9,717)</u></u>
Capital and Reserves			
Called up share capital presented as equity		100	100
Retained earnings		<u>(13,012)</u>	<u>(9,817)</u>
Equity attributable to owners of the company		<u><u>(12,912)</u></u>	<u><u>(9,717)</u></u>

Kilkenny Aesthetic & Endermologie Clinic Limited

BALANCE SHEET

as at 30 June 2025

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

We as Directors of Kilkenny Aesthetic & Endermologie Clinic 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 358 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. 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 small companies' regime.

Approved by the board on 2/10/25 and signed on its behalf by:



Helen Fogarty
Director



Dick Marnell
Director

Kilkenny Aesthetic & Endermologie Clinic Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

1. General Information

Kilkenny Aesthetic & Endermologie Clinic Limited is a company limited by shares incorporated in Ireland.

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.

Statement of compliance

The financial statements of the company for the year ended 30 June 2025 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014.

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention except for certain properties and financial instruments that are measured at revalued amounts or fair values, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for assets. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A, issued by the Financial Reporting Council.

The company qualifies as a small company as defined by section 280A of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Companies Act 2014 and Section 1A of FRS 102.

Turnover

Turnover represents the total invoice value, excluding value added tax, of sales made during the year.

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:

Fixtures, fittings and equipment	- 12.5% Straight Line
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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. 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.

Borrowing costs

Borrowing costs relating to the acquisition of assets are capitalised at the appropriate rate by adding them to the cost of assets being acquired. Investment income earned on the temporary investment of specific borrowings pending their expenditure on the assets is deducted from the borrowing costs eligible for capitalisation. All other borrowing costs are recognised in profit or loss in the period in which they are incurred.

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.

Employee benefits

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The company also operates a defined benefit pension scheme for its employees providing benefits based on final pensionable pay. The assets of this scheme are also held separately from those of the company, being invested with pension fund managers.

Kilkenny Aesthetic & Endermologie Clinic Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

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.

Ordinary share capital

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

3. Operating loss	2025	2024
	€	€
Operating loss is stated after charging:		
Depreciation of tangible assets	398	477
	<u><u> </u></u>	<u><u> </u></u>
4. Employees		
	2025	2024
	Number	Number
Director	1	1
	<u><u> </u></u>	<u><u> </u></u>
5. Tangible assets		
	Fixtures, fittings and equipment	Total
	€	€
Cost		
At 1 July 2024	84,166	84,166
Additions	837	837
	<u> </u>	<u> </u>
At 30 June 2025	85,003	85,003
	<u><u> </u></u>	<u><u> </u></u>
Depreciation		
At 1 July 2024	83,257	83,257
Charge for the financial year	398	398
	<u> </u>	<u> </u>
At 30 June 2025	83,655	83,655
	<u><u> </u></u>	<u><u> </u></u>
Net book value		
At 30 June 2025	1,348	1,348
	<u><u> </u></u>	<u><u> </u></u>
At 30 June 2024	909	909
	<u><u> </u></u>	<u><u> </u></u>
6. Stocks	2025	2024
	€	€
Finished goods and goods for resale	1,900	1,980
	<u><u> </u></u>	<u><u> </u></u>
The replacement cost of stock did not differ significantly from the figures shown.		
7. Creditors	2025	2024
Amounts falling due within one year	€	€
Amounts owed to credit institutions	18,074	17,895
Taxation	2,035	2,576
Directors' current accounts (Note 10)	11,624	7,708
	<u> </u>	<u> </u>
	31,733	28,179
	<u><u> </u></u>	<u><u> </u></u>

Kilkenny Aesthetic & Endermologie Clinic Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

8. Income Statement

	2025 €	2024 €
At 1 July 2024	(9,817)	(6,243)
Loss for the financial year	(3,195)	(3,574)
At 30 June 2025	<u>(13,012)</u>	<u>(9,817)</u>

9. Capital commitments

The company had no material capital commitments at the financial year-ended 30 June 2025.

10. Directors' remuneration and transactions

	2025 €	2024 €
Remuneration	30,341	27,839
Pension contributions	7,384	7,033
	<u>37,725</u>	<u>34,872</u>

11. Post-Balance Sheet Events

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

12. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on

21/10/25