

**OVERALL CERTIFICATE  
FOR FINANCIAL STATEMENTS  
COMPANIES ACT 2014**


Company Name: Luana Beauty Academy & Clinic Limited  
Company Number: 767834  
Financial Year: Year Ended 30<sup>th</sup> June 2025

**CERTIFICATE:**

WE HEREBY CERTIFY that all documents which are required under Part 6 of the Companies Act 2014 to be annexed to this annual return, have been so annexed, and that they are true copies of the originals laid or to be laid before the relevant general meeting, or presented to the member(s).

Signature:   
Secretary

Name: Olesca Panca

Signature:   
Director

Name: Dumitriu Dogot

Date: 13/11/25

Date: 13/11/25

**Company registration number: 767834**

**Luana Beauty Academy & Clinic Limited**  
**Unaudited abridged financial statements**  
**for the financial year ended 30 June 2025**

## Luana Beauty Academy & Clinic Limited

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## Luana Beauty Academy & Clinic Limited

### Directors and other information

<b>Directors</b>	Olesea Panea Dmitrii Dogot
<b>Secretary</b>	Olesea Panea
<b>Company number</b>	767834
<b>Registered office</b>	First Floor 38 Trimgate Street Navan Co. Meath
<b>Accountants</b>	O'Byrne Fay Limited Navan, Co. Meath
<b>Bankers</b>	Bank of Ireland Navan Co. Meath

**Luana Beauty Academy & Clinic Limited**

**Directors responsibilities statement**

These abridged financial statements have been extracted, pursuant to section 353 of the Companies Act 2014, from the statutory financial statements prepared under section 290 of that Act. The following is the Directors Responsibilities Statement accompanying those financial statements.

Company law requires the directors to prepare financial statements for each financial year. Under that law, they have elected to prepare the financial statements in accordance with FRS 105 The Financial Reporting Standard applicable to the Micro-entities Regime (FRS 105).

As such the directors are responsible for preparing financial statements in accordance with the provisions of the Companies Act 2014 with which the company is obliged to comply, including the appropriate use of the going concern basis of accounting, which is consistent with those requirements, and having availed of the exemptions to which the company is entitled by virtue of qualifying for the micro companies regime and FRS 105. Thereby, the financial statements are presumed, in law, to give a true and fair view without any consideration of any other circumstances, factors, accounting principles or disclosures.

The directors are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the assets, liabilities, financial position and profit or loss of the company and enable them to ensure that the financial statements comply with the Companies Act 2014. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the company and to prevent and detect fraud and other irregularities.

On behalf of the board:

  
Olesia Panea  
Director

  
Dmitrii Dogot  
Director

13th November 2025

Luana Beauty Academy & Clinic Limited

Balance sheet  
As at 30 June 2025

	2025 €	2024 €
Fixed assets	1,415	-
Current assets	1,755	-
Creditors: amounts falling due within one year	(8,962)	-
<b>Net current liabilities</b>	<b>(7,207)</b>	<b>-</b>
<b>Total assets less current liabilities</b>	<b>(5,792)</b>	<b>-</b>
Accruals and deferred income	(1,000)	-
<b>Net (liabilities)/assets</b>	<b>(6,792)</b>	<b>-</b>
<b>Capital and reserves</b>	<b>(6,792)</b>	<b>-</b>

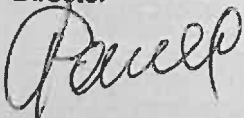
We, as directors of Luana Beauty Academy & Clinic Limited state that:

- (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 of the Companies Act 2014 are satisfied;
- (c) the shareholders of the company have not served a notice on the company under section 334(1) of the Companies Act 2014 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 Companies Act 2014 relating to financial statements so far as they are applicable to the company; and
- (e) the company has relied on the specified exemption contained in section 352 of the Companies Act 2014; has done so on the grounds that the company is entitled to the benefit of that exemption as a micro company and the abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

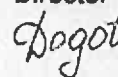
The financial statements have been prepared in accordance with the micro companies regime.

These abridged financial statements were approved by the board of directors on 13 November 2025 and signed on behalf of the board by:

Olesea Panca  
Director



Dmitrii Dogot  
Director



## **Luana Beauty Academy & Clinic Limited**

### **Notes to the abridged financial statements Financial year ended 30 June 2025**

#### **1. General information**

The company is a private company limited by shares, registered in Ireland. The address of the registered office is First Floor, 38 Trimgate Street, Navan, Co. Meath.

#### **2. Statement of compliance**

These financial statements have been prepared in accordance with FRS 105, 'The Financial Reporting Standard applicable to the Micro-entities Regime'.

#### **3. Accounting policies and measurement bases**

##### **Basis of preparation**

The financial statements have been prepared on the historical cost basis.

The financial statements are prepared in Euro, which is the functional currency of the entity.

##### **Turnover**

Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, 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.

##### **Tangible assets**

Tangible assets are measured initially at cost, and are subsequently stated at cost less accumulated depreciation and 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:

If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of tangible assets, the depreciation is revised prospectively to reflect the new estimates.

##### **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.

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 are largely independent of the cash inflows from other assets or groups of assets.

**Luana Beauty Academy & Clinic Limited**

**Notes to the abridged financial statements (continued)**  
**Financial year ended 30 June 2025**

**4. Appropriations of profit and loss account**

	<b>2025</b>	2024
	<b>€</b>	<b>€</b>
At the start of the financial year	-	-
(Loss)/profit for the financial year	(6,892)	-
<b>At the end of the financial year</b>	<u>(6,892)</u>	<u>-</u>