

LJM Aesthetics Limited
Abridged Unaudited Financial Statements
For the Financial Year Ended 30 June 2025

LJM Aesthetics Limited Contents

	Page
Director's Responsibilities Statement	3
Balance Sheet	4
Reconciliation of Shareholders' Funds	5
Notes to the Financial Statements	6 - 9

LJM Aesthetics Limited

Director's Responsibilities Statement

For the Financial Year Ended 30 June 2025

The director is responsible for preparing the Director's Report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the director to prepare financial statements for each financial year. Under that law, the director has 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 director must not approve the financial statements unless she is 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 director is 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 director is 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 her to ensure that the financial statements and Director's Report comply with the Companies Act 2014. She is 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.

Signed on behalf of the board

Johandi Visser
Director

15 January 2026

LJM Aesthetics Limited
Balance Sheet
As at 30 June 2025

	Notes	2025 €	2024 €
Fixed Assets			
Intangible assets	6	3,043	-
Current Assets			
Stocks	7	14,566	-
Debtors	8	1,625	9,775
Cash at bank and in hand		43,594	31,301
		59,785	41,076
Creditors: amounts falling due within one year	9	(21,590)	(24,009)
Net Current Assets		38,195	17,067
Total Assets less Current Liabilities		41,238	17,067
Capital and Reserves			
Called up share capital presented as equity	12	100	100
Retained earnings		41,138	16,967
Shareholders' Funds		41,238	17,067

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.

I as Director of LJM Aesthetics 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) I 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 15 January 2026 and signed on its behalf by:

Johandi Visser
Director

LJM Aesthetics Limited
Reconciliation of Shareholders' Funds
As at 30 June 2025

	Called up share capital €	Retained earnings €	Total €
At 1 July 2023	-	-	-
Profit for the financial year	-	16,967	16,967
Net proceeds of equity Ordinary share issue	100	-	100
At 30 June 2024	100	16,967	17,067
Profit for the financial year	-	24,171	24,171
At 30 June 2025	100	41,138	41,238

LJM Aesthetics Limited

Notes to the Abridged Financial Statements

For the Financial Year Ended 30 June 2025

1. General Information

LJM Aesthetics Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 741806. The registered office of the company is Garrette, Garringreen, Kilkenny which is also the principal place of business of the company. The principal activity of the company during the financial year was to provide non-surgical cosmetic treatments like neuromodulators, dermal fillers and various other aesthetic procedures aimed at improving cosmetic appearance, including treatments for skin rejuvenation and wrinkle reduction. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

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 financial statements.

Statement of compliance

The financial statements of the company for the financial 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 comprises the invoice value of services supplied by the company, exclusive of trade discounts and value added tax.

Goodwill

Purchased goodwill arising on the acquisition of a business represents the excess of the acquisition cost over the fair value of the identifiable net assets including other intangible fixed assets when they were acquired. Purchased goodwill is capitalised in the Balance Sheet and amortised on a straight line basis over its economic useful life of 4 years, which is estimated to be the period during which benefits are expected to arise. On disposal of a business any goodwill not yet amortised is included in determining the profit or loss on sale of the business.

Stocks

Stocks are valued at the lower of cost and net realisable value. Stocks are determined on a first-in first-out basis. 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.

Trade and other debtors

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases the receivables are stated at cost less impairment losses for bad and doubtful debts.

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.

LJM Aesthetics Limited

Notes to the Abridged Financial Statements

For the Financial Year Ended 30 June 2025

Taxation and deferred 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.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the company's taxable profits and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the Balance Sheet date.

Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the Balance Sheet date. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated at the rates of exchange ruling at the date of the transaction. Non-monetary items that are measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined. The resulting exchange differences are dealt with in the Profit and Loss Account.

Pensions

The company operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the company. Annual contributions payable to the company pension scheme are charged to the Profit and Loss Account in the period to which they relate.

Ordinary share capital

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

3. Turnover

The whole of the company's turnover is attributable to its market in the Republic of Ireland and is derived from the principal activity of providing non-surgical cosmetic treatments like neuromodulators, dermal fillers and various other aesthetic procedures aimed at improving cosmetic appearance, including treatments for skin rejuvenation and wrinkle reduction.

4. Operating profit	2025	2024
	€	€
Operating profit is stated after charging:		
Amortisation of goodwill	1,015	-
	<u> </u>	<u> </u>

5. Employees

The average monthly number of employees, including director, during the financial year was 1, (2024 - 1).

	2025	2024
	Number	Number
Professional services	1	1
	<u> </u>	<u> </u>

continued

LJM Aesthetics Limited
Notes to the Abridged Financial Statements
For the Financial Year Ended 30 June 2025

6. Intangible assets

	Goodwill	Total
	€	€
Cost		
At 1 July 2024	-	-
Additions	4,058	4,058
	<u>4,058</u>	<u>4,058</u>
At 30 June 2025	4,058	4,058
	<u>4,058</u>	<u>4,058</u>
Provision for diminution in value		
Charge for financial year	1,015	1,015
	<u>1,015</u>	<u>1,015</u>
At 30 June 2025	1,015	1,015
	<u>1,015</u>	<u>1,015</u>
Net book value		
At 30 June 2025	3,043	3,043
	<u><u>3,043</u></u>	<u><u>3,043</u></u>

7. Stocks

	2025	2024
	€	€
Consumables	14,566	-
	<u><u>14,566</u></u>	<u><u>-</u></u>

The replacement cost of stock did not differ significantly from the figures shown.

8. Debtors

	2025	2024
	€	€
Prepayments	1,625	9,775
	<u><u>1,625</u></u>	<u><u>9,775</u></u>

9. Creditors
Amounts falling due within one year

	2025	2024
	€	€
Taxation	5,278	8,540
Director's current account (Note 15)	13,541	13,469
Accruals	2,771	2,000
	<u><u>21,590</u></u>	<u><u>24,009</u></u>

10. Taxation

	2025	2024
	€	€
Creditors:		
VAT	2,339	1,931
Corporation tax	1,688	3,996
PAYE	1,251	2,613
	<u><u>5,278</u></u>	<u><u>8,540</u></u>

11. Pension costs - defined contribution

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. Pension costs amounted to €10,700 (2024 - €0.00).

continued

LJM Aesthetics Limited
Notes to the Abridged Financial Statements
For the Financial Year Ended 30 June 2025

12. Share capital			2025	2024
			€	€
Description	Number of shares	Value of units		
Allotted, called up and fully paid				
Ordinary Shares	100	€1.00 each	<u>100</u>	<u>100</u>

The director's and the secretary's interests in the shares of the company are as follows:-

			Number Held	
			At	
Name	Class of Shares		30/06/25	01/07/24
Johandi Visser	Ordinary Shares		<u>100</u>	<u>100</u>

13. Profit and loss account

	2025	2024
	€	€
At 1 July 2024	16,967	-
Profit for the financial year	24,171	16,967
At 30 June 2025	<u>41,138</u>	<u>16,967</u>

14. Capital commitments

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

15. Director's remuneration and transactions

	2025	2024
	€	€
Remuneration	60,000	65,000
Pension contributions	10,700	-
	<u>70,700</u>	<u>65,000</u>

The following amounts are repayable to the director:

	2025	2024
	€	€
Johandi Visser	<u>13,541</u>	<u>13,469</u>

16. Post-Balance Sheet Events

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

17. Approval of financial statements

The financial statements were approved and authorised for issue by the board on 15 January 2026.