REGISTERED NUMBER: SC252502 (Scotland)

Abbreviated Accounts

for the Year Ended 31 July 2012

for

Biyoni Limited

Michael Robb
(Accountancy & Taxation Services) Ltd
Kirkton Cottage
Wellington Road
Aberdeen
AB12 3JB

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COMPANIES HOUSE

Biyoni Limited

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Bivoni Limited

Company Information
for the year ended 31 July 2012

DIRECTOR:	Mr A J Gray
SECRETARY:	Mrs A J Gray
REGISTERED OFFICE:	44 Union Terrace Aberdeen Aberdeenshire AB10 1NP
REGISTERED NUMBER:	SC252502 (Scotland)
ACCOUNTANTS:	Michael Robb (Acc. & Tax. Services) Ltd Kirkton Cottage Wellington Road Aberdeen Grampian AB12 3JB
BANKERS:	Royal Bank of Scotland 78 Union Street Aberdeen AB10 1HH

Biyoni Limited (Registered number: SC252502)

Abbreviated Balance Sheet
31 July 2012

	Notes	31.7.12 £	£	31.7.11 £	£
FIXED ASSETS					
Tangible assets	2		**58,045**		92,575
CURRENT ASSETS					
Stocks		**5,000**		4,900	
Debtors		**1,448**		7,957	
Cash at bank and in hand		**33,525**		38,089	
		39,973		50,946	
CREDITORS					
Amounts falling due within one year		**56,574**		81,099	
NET CURRENT LIABILITIES			**(16,601)**		(30,153)
TOTAL ASSETS LESS CURRENT LIABILITIES			**41,444**		62,422
CREDITORS					
Amounts falling due after more than one year			**32,163**		26,729
NET ASSETS			**9,281**		35,693
CAPITAL AND RESERVES					
Called up share capital	3		**100**		100
Profit and loss account			**9,181**		35,593
SHAREHOLDERS' FUNDS			**9,281**		35,693

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 July 2012.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 July 2012 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:

(a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and

(b) 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 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.

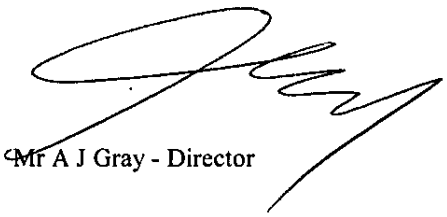
The notes form part of these abbreviated accounts

continued...

Abbreviated Balance Sheet - continued
31 July 2012

The abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the director on 11 June 2013 and were signed by:



Mr A J Gray - Director

The notes form part of these abbreviated accounts

1. ACCOUNTING POLICIES

Accounting convention
The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

Turnover
Turnover represents net invoiced sales of goods, excluding value added tax.

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

Salon Refurbishment	- 25% on cost
Office Equipment	- 25% on reducing balance
Fixtures and fittings	- 20% on reducing balance
Computer equipment	- 33% on cost

Stocks
Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

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

Hire purchase and leasing commitments
Rentals paid under operating leases are charged to the profit and loss account on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits
The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to the profit and loss account in the period to which they relate.

2. TANGIBLE FIXED ASSETS

	Total £
COST	
At 1 August 2011	**195,649**
Additions	**1,618**
At 31 July 2012	**197,267**
DEPRECIATION	
At 1 August 2011	**103,074**
Charge for year	**36,148**
At 31 July 2012	**139,222**
NET BOOK VALUE	
At 31 July 2012	**58,045**
At 31 July 2011	92,575

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3. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	31.7.12 £	31.7.11 £
100	Ordinary	£1	**100**	100