

Regular

24 MAY 2017

Registration number: 04195389

Body and Soul Therapy Limited

Unaudited Abbreviated Accounts

for the Year Ended 30 September 2016

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COMPANIES HOUSE

Moore Scarrott Ltd
Calyx House
South Road
Taunton
Somerset
TA1 3DU

Body and Soul Therapy Limited
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The following reproduces the text of the accountants' report in respect of the company's annual financial statements, from which the abbreviated accounts (set out on pages 2 to 4) have been prepared.

**Chartered Accountants' Report to the Director on the Preparation of the
Unaudited Statutory Accounts of
Body and Soul Therapy Limited
for the Year Ended 30 September 2016**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Body and Soul Therapy Limited for the year ended 30 September 2016 set out on pages from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at icaew.com/membershandbook.

This report is made solely to the Board of Directors of Body and Soul Therapy Limited, as a body, in accordance with the terms of our engagement letter dated 19 July 2014. Our work has been undertaken solely to prepare for your approval the accounts of Body and Soul Therapy Limited and state those matters that we have agreed to state to them, as a body, in this report in accordance with AAF 2/10 as detailed at icaew.com/compilation. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Body and Soul Therapy Limited and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that Body and Soul Therapy Limited has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit of Body and Soul Therapy Limited. You consider that Body and Soul Therapy Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of Body and Soul Therapy Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory accounts.

Moore Scarrott Ltd

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Calyx House
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Somerset
TA1 3DU

Date:.....24/5/17.....

Body and Soul Therapy Limited
(Registration number: 04195389)
Abbreviated Balance Sheet at 30 September 2016

	Note	2016 £	2015 £
Fixed assets			
Tangible fixed assets		637	749
Current assets			
Stocks		132	165
Cash at bank and in hand		3,497	4,135
		3,629	4,300
Creditors: Amounts falling due within one year		(3,842)	(3,375)
Net current (liabilities)/assets		(213)	925
Total assets less current liabilities		424	1,674
Provisions for liabilities		(127)	(150)
Net assets		297	1,524
Capital and reserves			
Called up share capital	3	2	2
Profit and loss account		295	1,522
Shareholders' funds		297	1,524

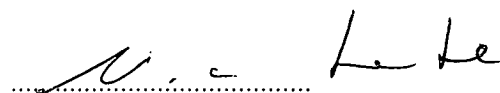
For the year ending 30 September 2016 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The director acknowledges her responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the director on 17.5.17


 N Larke
 Director

Body and Soul Therapy Limited

Notes to the Abbreviated Accounts for the Year Ended 30 September 2016

1 Accounting policies

Basis of preparation

The full financial statements, from which these abbreviated accounts have been extracted, have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (Effective January 2015).

Turnover

Turnover represents amounts chargeable in respect of the sale of goods and services to customers.

Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Fixtures and fittings	15% Reducing Balance

Stock

Stock is valued at the lower of cost and net realisable value, after due regard for obsolete and slow moving stocks. Net realisable value is based on selling price less anticipated costs to completion and selling costs.

Deferred tax

Deferred tax is recognised, without discounting, in respect of all timing differences between the treatment of certain items for taxation and accounting purposes, which have arisen but not reversed by the balance sheet date, except as required by the FRSSE.

Deferred tax is measured at the rates that are expected to apply in the periods when the timing differences are expected to reverse, based on the tax rates and law enacted at the balance sheet date.

Hire purchase and leasing

Rentals payable under operating leases are charged in the profit and loss account on a straight line basis over the lease term.

Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities. Where shares are issued, any component that creates a financial liability of the company is presented as a liability in the balance sheet. The corresponding dividends relating to the liability component are charged as interest expense in the profit and loss account.

Body and Soul Therapy Limited

Notes to the Abbreviated Accounts for the Year Ended 30 September 2016

..... continued

2 Fixed assets

	Tangible assets £	Total £
Cost		
At 1 October 2015	5,011	5,011
At 30 September 2016	5,011	5,011
Depreciation		
At 1 October 2015	4,262	4,262
Charge for the year	112	112
At 30 September 2016	4,374	4,374
Net book value		
At 30 September 2016	637	637
At 30 September 2015	749	749

3 Share capital

Allotted, called up and fully paid shares

	2016		2015	
	No.	£	No.	£
Ordinary Shares of £1 each	2	2	2	2