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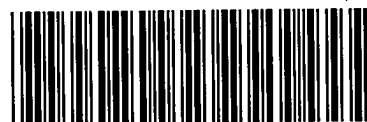
Registration number: 04195389

Body & Soul Therapy Limited

Unaudited Abbreviated Accounts

for the Year Ended 30 September 2014

TUESDAY



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14/04/2015
COMPANIES HOUSE

Body & Soul Therapy Limited**(Registration number: 04195389)****Abbreviated Balance Sheet at 30 September 2014**

	Note	2014 £	2013 £
Fixed assets			
Tangible fixed assets		881	1,036
Current assets			
Stocks		150	120
Cash at bank and in hand		5,271	2,619
		5,421	2,739
Creditors: Amounts falling due within one year		(3,627)	(3,197)
Net current assets/(liabilities)		1,794	(458)
Total assets less current liabilities		2,675	578
Provisions for liabilities		(176)	(207)
Net assets		2,499	371
Capital and reserves			
Called up share capital	3	2	2
Profit and loss account		2,497	369
Shareholders' funds		2,499	371

For the year ending 30 September 2014 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 15 February 2015



N Larke
Director

The notes on pages 2 to 3 form an integral part of these financial statements.

Body & Soul Therapy Limited

Notes to the Abbreviated Accounts for the Year Ended 30 September 2014

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 April 2008).

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 & Soul Therapy Limited

Notes to the Abbreviated Accounts for the Year Ended 30 September 2014

..... *continued*

2 Fixed assets

	Tangible assets £	Total £
Cost		
At 1 October 2013	5,011	5,011
At 30 September 2014	5,011	5,011
Depreciation		
At 1 October 2013	3,975	3,975
Charge for the year	155	155
At 30 September 2014	4,130	4,130
Net book value		
At 30 September 2014	881	881
At 30 September 2013	1,036	1,036

3 Share capital

Allotted, called up and fully paid shares

	2014		2013	
	No.	£	No.	£
Ordinary Shares of £1 each	2	2	2	2