

REGISTERED NUMBER: 06230821 (England and Wales)

Unaudited Financial Statements for the Year Ended 30 April 2023

for

Body Rehab Studios Ltd

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for the Year Ended 30 April 2023**

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Body Rehab Studios Ltd (Registered number: 06230821)

**Balance Sheet
30 April 2023**

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	4		3,051		3,467
Current assets					
Stocks		350		505	
Debtors	5	35,971		27,879	
Cash at bank		<u>40</u>		<u>199</u>	
		36,361		28,583	
Creditors: amounts falling due within one year	6	<u>5,827</u>		<u>6,631</u>	
Net current assets			<u>30,534</u>		<u>21,952</u>
Total assets less current liabilities			<u>33,585</u>		<u>25,419</u>
Creditors: amounts falling due after more than one year	7		(19,391)		(19,266)
Provisions for liabilities			<u>(763)</u>		<u>(659)</u>
Net assets			<u>13,431</u>		<u>5,494</u>
Capital and reserves					
Called up share capital	8		1		1
Retained earnings			<u>13,430</u>		<u>5,493</u>
Shareholders' funds			<u>13,431</u>		<u>5,494</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 April 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 April 2023 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges her 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 financial statements

Body Rehab Studios Ltd (Registered number: 06230821)

Balance Sheet - continued
30 April 2023

The financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

In accordance with Section 444 of the Companies Act 2006, the Statement of Income and Retained Earnings has not been delivered.

The financial statements were approved by the director and authorised for issue on 11 January 2024 and were signed by:

D Leibe - Director

The notes form part of these financial statements

**Notes to the Financial Statements
for the Year Ended 30 April 2023**

1. Statutory information

Body Rehab Studios Ltd is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address are as below:

Registered number:	06230821
Registered office:	85 Church Road Hove East Sussex BN3 2BB

The presentation currency of the financial statements is in Pound Sterling (£) and rounding is to the nearest (£).

2. Accounting policies

Basis of preparing the financial statements

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Turnover

Turnover is measured at the fair value of the consideration received or receivable net of trade discounts. The policies adopted for the recognition of turnover are as follows:

Sale of goods

Turnover from the sale of goods is recognised when significant risks and rewards of ownership of the goods have transferred to the buyer, the amount of turnover can be measured reliably, it is probable that the economic benefits associated with the transaction will flow to the company and the costs incurred or to be incurred in respect of the transaction can be measured reliably. This is usually on dispatch of the goods.

Rendering of services

When the outcome of a transaction involving the rendering of services can be reliably estimated, revenue from the rendering of services is measured by reference to the stage of completion of the service transaction at the end of the reporting period. When the outcome of a transaction involving the rendering of services cannot be reliably estimated, revenue is recognised only to the extent that expenses recognised are recoverable.

**Notes to the Financial Statements - continued
for the Year Ended 30 April 2023**

2. Accounting policies - continued

Tangible fixed assets

Tangible fixed assets are stated at cost or valuation less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

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

Fixtures and fittings - 25% straight line

Computer equipment - 33% straight line

Plant and machinery - 33% straight line

Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing stock to its present location and condition. Stock is calculated using the first-in, first-out formula. Provision is made for damaged, obsolete and slow-moving stock where appropriate.

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument. Basic financial instruments are initially recognised at the transaction price, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Taxation

Taxation for the year comprises current and deferred tax. Tax is recognised in the Statement of Income and Retained Earnings, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Deferred tax

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

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

**Notes to the Financial Statements - continued
for the Year Ended 30 April 2023**

2. Accounting policies - continued

Leasing commitments

Rentals paid under operating leases are charged to profit or loss 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 profit or loss in the period to which they relate.

3. Employees and directors

The average number of employees during the year was 2 (2022 - 2) .

4. Tangible fixed assets

	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Totals £
Cost				
At 1 May 2022	-	7,890	2,306	10,196
Additions	<u>1,266</u>	<u>-</u>	<u>-</u>	<u>1,266</u>
At 30 April 2023	<u>1,266</u>	<u>7,890</u>	<u>2,306</u>	<u>11,462</u>
Depreciation				
At 1 May 2022	-	5,706	1,023	6,729
Charge for year	<u>123</u>	<u>984</u>	<u>575</u>	<u>1,682</u>
At 30 April 2023	<u>123</u>	<u>6,690</u>	<u>1,598</u>	<u>8,411</u>
Net book value				
At 30 April 2023	<u>1,143</u>	<u>1,200</u>	<u>708</u>	<u>3,051</u>
At 30 April 2022	<u>-</u>	<u>2,184</u>	<u>1,283</u>	<u>3,467</u>

5. Debtors: amounts falling due within one year

	2023 £	2022 £
Other debtors	<u>35,971</u>	<u>27,879</u>

**Notes to the Financial Statements - continued
for the Year Ended 30 April 2023**

6. Creditors: amounts falling due within one year

	2023	2022
	£	£
Bank loans and overdrafts	1,542	11
Trade creditors	-	96
Taxation and social security	2,443	4,861
Other creditors	<u>1,842</u>	<u>1,663</u>
	<u>5,827</u>	<u>6,631</u>

7. Creditors: amounts falling due after more than one year

	2023	2022
	£	£
Bank loans	<u>19,391</u>	<u>19,266</u>

8. Called up share capital

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2023	2022
			£	£
1	Ordinary	£1	<u>1</u>	<u>1</u>

9. Director's advances, credits and guarantees

During the year advances of £28,956 (2022 - £33,840) were made to a director, with repayments of £19,439 (2022 - £39,838). The balance at the year end of £31,112 (2022 - £21,596) is included in debtors. These loans were made on an interest free and repayable on demand basis.

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.