

# **HEALTH & AESTHETICS LIMITED**

**Company Registration Number:  
06437028 (England and Wales)**

**Unaudited abridged accounts for the year ended 31 March 2023**

**Period of accounts**

**Start date: 01 April 2022**

**End date: 31 March 2023**

# **HEALTH & AESTHETICS LIMITED**

## **Contents of the Financial Statements for the Period Ended 31 March 2023**

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# HEALTH & AESTHETICS LIMITED

## Balance sheet

As at 31 March 2023

	<i>Notes</i>	<b>2023</b>	<b>2022</b>
		<b>£</b>	<b>£</b>
<b>Fixed assets</b>			
Tangible assets:	3	499,829	567,683
<b>Total fixed assets:</b>		<u>499,829</u>	<u>567,683</u>
<b>Current assets</b>			
Stocks:		85,421	91,286
Debtors:		64,319	39,670
Cash at bank and in hand:		480,242	991,862
<b>Total current assets:</b>		<u>629,982</u>	<u>1,122,818</u>
Creditors: amounts falling due within one year:		(333,947)	(1,229,953)
<b>Net current assets (liabilities):</b>		<u>296,035</u>	<u>(107,135)</u>
Total assets less current liabilities:		795,864	460,548
<b>Total net assets (liabilities):</b>		<u>795,864</u>	<u>460,548</u>
<b>Capital and reserves</b>			
Called up share capital:		114	114
Profit and loss account:		795,750	460,434
<b>Shareholders funds:</b>		<u>795,864</u>	<u>460,548</u>

The notes form part of these financial statements

## **HEALTH & AESTHETICS LIMITED**

### **Balance sheet statements**

For the year ending 31 March 2023 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 directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The members have agreed to the preparation of abridged accounts for this accounting period in accordance with Section 444(2A).

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

The directors have chosen to not file a copy of the company's profit & loss account.

**This report was approved by the board of directors on 09 December 2023  
and signed on behalf of the board by:**

Name: Anil Tailor  
Status: Director

The notes form part of these financial statements

# HEALTH & AESTHETICS LIMITED

## Notes to the Financial Statements

for the Period Ended 31 March 2023

### 1. Accounting policies

These financial statements have been prepared in accordance with the provisions of Section 1A (Small Entities) of Financial Reporting Standard 102

#### Turnover policy

Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts and Value Added Tax. Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer, usually on despatch of the goods; the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

#### Tangible fixed assets and depreciation policy

Tangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses. An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other comprehensive income and accumulated in capital and reserves, except to the extent it reverses a revaluation decrease of the same asset previously recognised in profit or loss. A decrease in the carrying amount of an asset as a result of revaluation is recognised in other comprehensive income to the extent of any previously recognised revaluation increase accumulated in capital and reserves in respect of that asset. Where a revaluation decrease exceeds the accumulated revaluation gains accumulated in capital and reserves in respect of that asset, the excess shall be recognised in profit or loss. Depreciation Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows: Leasehold Property - 10% per annum on a straight line basis Plant & Machinery - 25% per annum on a straight line basis Office Equipment - 25% per annum on a straight line basis Furniture & Fittings - 20% per annum on a straight line basis If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of tangible assets, the depreciation is revised prospectively to reflect the new estimates.

# HEALTH & AESTHETICS LIMITED

## Notes to the Financial Statements for the Period Ended 31 March 2023

### 2. Employees

	2023	2022
Average number of employees during the period	14	14

# HEALTH & AESTHETICS LIMITED

## Notes to the Financial Statements for the Period Ended 31 March 2023

### 3. Tangible Assets

	Total
<b>Cost</b>	£
At 01 April 2022	1,053,210
Additions	236,921
Disposals	(146,691)
At 31 March 2023	<u>1,143,440</u>
<b>Depreciation</b>	
At 01 April 2022	485,527
Charge for year	197,675
On disposals	(39,591)
At 31 March 2023	<u>643,611</u>
<b>Net book value</b>	
At 31 March 2023	<u>499,829</u>
At 31 March 2022	<u>567,683</u>

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.