

COMPANY REGISTRATION NUMBER: 6897809

JMW Health & Beauty Limited
Filleted Unaudited Financial Statements
31 May 2018



CHD TAX CONSULTANCY LLP

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The Royals
Altrincham Road
Manchester
M22 4BJ

JMW Health & Beauty Limited

Statement of Financial Position

31 May 2018

	Note	2018 £	£	2017 £
Current assets				
Debtors	4	1,477		—
Creditors: amounts falling due within one year	5	<u>8,117</u>		<u>2,450</u>
Net current liabilities			<u>6,640</u>	<u>2,450</u>
Total assets less current liabilities			<u>(6,640)</u>	<u>(2,450)</u>
Creditors: amounts falling due after more than one year	6		<u>318,796</u>	<u>314,249</u>
Net liabilities			<u>(325,436)</u>	<u>(316,699)</u>
Capital and reserves				
Other reserves			<u>(316,224)</u>	<u>(316,224)</u>
Profit and loss account			<u>(9,212)</u>	<u>(475)</u>
Shareholders deficit			<u>(325,436)</u>	<u>(316,699)</u>

These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In accordance with section 444 of the Companies Act 2006, the statement of income and retained earnings has not been delivered.

For the year ending 31 May 2018 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements were approved by the board of directors and authorised for issue on 7 February 2019, and are signed on behalf of the board by:



Mr J Weaver
Director

Company registration number: 6897809

The notes on pages 2 to Error! Bookmark not defined. form part of these financial statements.

JMW Health & Beauty Limited

Notes to the Financial Statements

Year ended 31 May 2018

1. General information

The company is a private company limited by shares, registered in England and Wales. The address of the registered office is 17 London Road, Alderley Edge, Cheshire, SK9 7JT.

2. Statement of compliance

These financial statements have been prepared in compliance with Section 1A of FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland'.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities measured at fair value through profit or loss.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Revenue recognition

The turnover shown in the profit and loss account represents amounts receivable in respect of goods despatched during the period, exclusive of Value Added Tax

Financial instruments

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the entity after deducting all of its financial liabilities.

Where the contractual obligations of financial instruments (including share capital) are equivalent to a similar debt instrument, those financial instruments are classed as financial liabilities. Financial liabilities are presented as such in the balance sheet. Finance costs and gains or losses relating to financial liabilities are included in the profit and loss account. Finance costs are calculated so as to produce a constant rate of return on the outstanding liability.

Where the contractual terms of share capital do not have any terms meeting the definition of a financial liability then this is classed as an equity instrument. Dividends and distributions relating to equity instruments are debited direct to equity.

JMW Health & Beauty Limited
Notes to the Financial Statements *(continued)*
Year ended 31 May 2018

4. Debtors

	2018 £	2017 £
Trade debtors	1,448	–
Other debtors	29	–
	<u>1,477</u>	<u>–</u>

5. Creditors: amounts falling due within one year

	2018 £	2017 £
Bank loans and overdrafts	59	–
Trade creditors	4,399	–
Other creditors	3,659	2,450
	<u>8,117</u>	<u>2,450</u>

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

	2018 £	2017 £
Other creditors	<u>318,796</u>	<u>314,249</u>

7. Related party transactions

The company was under the control of Mr J Weaver throughout the current period.

No transactions with related parties were undertaken such as are required to be disclosed under Financial Reporting Standard for Smaller Entities.