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REGISTERED NUMBER: 07212279 (England and Wales)

BATHROOMS BY DESIGN (UK) LTD

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2021

FINLAYSON & CO
Whitby Court
Abbey Road
Shepley
HUDDERSFIELD
West Yorkshire
HD8 8EL



BATHROOMS BY DESIGN (UK) LTD

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FOR THE YEAR ENDED 30 APRIL 2021**

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BATHROOMS BY DESIGN (UK) LTD

**COMPANY INFORMATION
FOR THE YEAR ENDED 30 APRIL 2021**

DIRECTORS:

A Locke
Mrs S M Locke

REGISTERED OFFICE:

Finlayson & Co
Whitby Court, Abbey Road
Shepley
HUDDERSFIELD
West Yorkshire
HD8 8EL

REGISTERED NUMBER:

07212279 (England and Wales)

ACCOUNTANTS:

FINLAYSON & CO
Whitby Court
Abbey Road
Shepley
HUDDERSFIELD
West Yorkshire
HD8 8EL

STATEMENT OF FINANCIAL POSITION
30 APRIL 2021

	Notes	2021 £	2020 £
FIXED ASSETS			
Property, plant and equipment	4	71,593	78,918
CURRENT ASSETS			
Inventories	5	5,100	25,850
Debtors	6	31,585	17,753
Cash at bank		32,394	32,326
		<u>69,079</u>	<u>75,929</u>
CREDITORS			
Amounts falling due within one year	7	<u>52,168</u>	<u>59,401</u>
NET CURRENT ASSETS		<u>16,911</u>	<u>16,528</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>88,504</u>	<u>95,446</u>
CREDITORS			
Amounts falling due after more than one year	8	<u>74,375</u>	<u>74,375</u>
NET ASSETS		<u><u>14,129</u></u>	<u><u>21,071</u></u>
CAPITAL AND RESERVES			
Called up share capital	9	100	100
Retained earnings		<u>14,029</u>	<u>20,971</u>
SHAREHOLDERS' FUNDS		<u><u>14,129</u></u>	<u><u>21,071</u></u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 April 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 April 2021 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

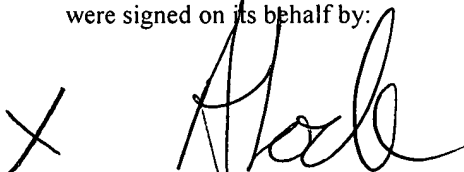
- ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial 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.

STATEMENT OF FINANCIAL POSITION - continued
30 APRIL 2021

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 Income Statement has not been delivered.

The financial statements were approved by the Board of Directors and authorised for issue on 23 September 2021 and were signed on its behalf by:

A handwritten signature in black ink, appearing to read 'A Locke', is written over a large, faint 'X' mark.

A Locke - Director

BATHROOMS BY DESIGN (UK) LTD

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2021

1. STATUTORY INFORMATION

Bathrooms By Design (UK) Ltd is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

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.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

Turnover

Revenue is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

Tangible fixed assets

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

Showroom Displays	- 7.5% on reducing balance
Fixtures and Fittings	- 20% on cost
Motor Vehicles	- 25% on cost
Computer Equipment	- 33% on cost

Stocks

Inventories and work in progress are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Cost is calculated using the first-in, first-out method and includes all purchase, transport, and handling costs in bringing inventories to their present location and condition.

Taxation

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, 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 statement of financial position date.

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the statement of financial position 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.

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.

BATHROOMS BY DESIGN (UK) LTD

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 30 APRIL 2021

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 2 (2020 - 2).

4. PROPERTY, PLANT AND EQUIPMENT

	Showroom Displays £	Fixtures and Fittings £	Motor Vehicles £	Computer Equipment £	Totals £
COST					
At 1 May 2020 and 30 April 2021	102,625	762	41,283	2,989	147,659
DEPRECIATION					
At 1 May 2020	33,132	420	32,202	2,987	68,741
Charge for year	5,212	72	2,041	-	7,325
At 30 April 2021	38,344	492	34,243	2,987	76,066
NET BOOK VALUE					
At 30 April 2021	64,281	270	7,040	2	71,593
At 30 April 2020	69,493	342	9,081	2	78,918

5. INVENTORIES

	2021 £	2020 £
Stocks	5,000	8,750
Work In Progress	100	17,100
	5,100	25,850

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Trade debtors	29,372	16,906
Other debtors	2,213	847
	31,585	17,753

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Trade creditors	32,496	42,575
Taxation and social security	3,482	563
Other creditors	16,190	16,263
	52,168	59,401

8. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2021 £	2020 £
Other creditors	74,375	74,375

BATHROOMS BY DESIGN (UK) LTD

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 APRIL 2021**

9. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2021 £	2020 £
100	Ordinary	£1	<u>100</u>	<u>100</u>

BATHROOMS BY DESIGN (UK) LTD

**REPORT OF THE ACCOUNTANTS TO THE DIRECTORS OF
BATHROOMS BY DESIGN (UK) LTD**

The following reproduces the text of the report prepared for the directors in respect of the company's annual unaudited financial statements. In accordance with the Companies Act 2006, the company is only required to file a Statement of Financial Position. Readers are cautioned that the Income Statement and certain other primary statements and the Report of the Directors are not required to be filed with the Registrar of Companies.

As described on the Statement of Financial Position you are responsible for the preparation of the financial statements for the year ended 30 April 2021 set out on pages three to eight and you consider that the company is exempt from an audit.

In accordance with your instructions, we have compiled these unaudited financial statements in order to assist you to fulfil your statutory responsibilities, from the accounting records and information and explanations supplied to us.



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23 September 2021