REGISTERED NUMBER: 08236660 (England and Wales)

Unaudited Financial Statements for the Year Ended 31 October 2021

for

En Route Hair & Beauty Limited

Contents of the Financial Statements
for the Year Ended 31 October 2021

Company Information
for the Year Ended 31 October 2021

DIRECTOR:	Mrs M Tudor
REGISTERED OFFICE:	19 School Lane Walton Wakefield West Yorkshire WF2 6PQ
REGISTERED NUMBER:	08236660 (England and Wales)
ACCOUNTANTS:	T Peel 49 Sandal Hall Mews Sandal Wakefield West Yorkshire WF2 6ED

Balance Sheet
31 October 2021

	Notes	31.10.21 £	£	31.10.20 £	£
FIXED ASSETS					
Intangible assets	4		10,000		12,000
Tangible assets	5		66,039		65,794
			76,039		77,794
CURRENT ASSETS					
Stocks		4,500		4,500	
Debtors	6	143		-	
Cash at bank and in hand		88,056		77,439	
		92,699		81,939	
CREDITORS					
Amounts falling due within one year	7	46,541		30,789	
NET CURRENT ASSETS			46,158		51,150
TOTAL ASSETS LESS CURRENT LIABILITIES			122,197		128,944
CREDITORS					
Amounts falling due after more than one year	8		(35,933)		(50,000)
PROVISIONS FOR LIABILITIES			(1,148)		(1,101)
NET ASSETS			85,116		77,843
CAPITAL AND RESERVES					
Called up share capital			51		51
Retained earnings			85,065		77,792
			85,116		77,843

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 October 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 October 2021 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

continued...

Balance Sheet - continued
31 October 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 director and authorised for issue on 29 December 2021 and were signed by:

Mrs M Tudor - Director

Notes to the Financial Statements
for the Year Ended 31 October 2021

1. **STATUTORY INFORMATION**

En Route Hair & Beauty Limited 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.

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

Goodwill
Goodwill, being the amount paid in connection with the acquisition of a business in 2017, is being amortised evenly over its estimated useful life of ten years.

Intangible assets
Intangible assets are initially measured at cost. After initial recognition, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

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

Plant and machinery etc	- 25% on cost and 10% on reducing balance

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

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 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.

Hire purchase and leasing commitments
Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

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2. ACCOUNTING POLICIES - continued

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 10 (2020 - 10) .

4. INTANGIBLE FIXED ASSETS

	Goodwill
	£
COST	
At 1 November 2020	
and 31 October 2021	20,000
AMORTISATION	
At 1 November 2020	8,000
Charge for year	2,000
At 31 October 2021	10,000
NET BOOK VALUE	
At 31 October 2021	10,000
At 31 October 2020	12,000

5. TANGIBLE FIXED ASSETS

	Land and buildings	Plant and machinery etc	Totals
	£	£	£
COST			
At 1 November 2020	60,000	10,948	70,948
Additions	-	916	916
At 31 October 2021	60,000	11,864	71,864
DEPRECIATION			
At 1 November 2020	-	5,154	5,154
Charge for year	-	671	671
At 31 October 2021	-	5,825	5,825
NET BOOK VALUE			
At 31 October 2021	60,000	6,039	66,039
At 31 October 2020	60,000	5,794	65,794

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.10.21	31.10.20
	£	£
Other debtors	143	-

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7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.10.21	31.10.20
	£	£
Bank loans and overdrafts	9,900	-
Trade creditors	7,850	8,280
Taxation and social security	25,119	20,866
Other creditors	3,672	1,643
	46,541	30,789

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

	31.10.21	31.10.20
	£	£
Bank loans	35,933	50,000

9. ULTIMATE CONTROLLING PARTY

The ultimate controlling party is Mrs M Tudor.