

**BEAUTY WITH RUTH LIMITED**  
**Unaudited Financial Statements**  
**for the Year Ended 30 March 2023**

Cobley Desborough  
Chartered Certified Accountants  
Chartered Tax Advisers  
Artisans' House  
7 Queensbridge  
Northampton  
Northamptonshire  
NN4 7BF

**BEAUTY WITH RUTH LIMITED (REGISTERED NUMBER: 08388298)**

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for the Year Ended 30 March 2023**

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## BEAUTY WITH RUTH LIMITED

Company Information  
for the Year Ended 30 March 2023

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**Director:** Mrs R M Coble

**Registered office:** Artisans' House  
7 Queensbridge  
Northampton  
Northamptonshire  
NN4 7BF

**Registered number:** 08388298 (England and Wales)

**Accountants:** Coble Desborough  
Chartered Certified Accountants  
Chartered Tax Advisers  
Artisans' House  
7 Queensbridge  
Northampton  
Northamptonshire  
NN4 7BF

**BEAUTY WITH RUTH LIMITED (REGISTERED NUMBER: 08388298)****Balance Sheet  
30 March 2023**

|  | Notes | 2023<br>£    | £              | 2022<br>£     | £            |
|--|-------|--------------|----------------|---------------|--------------|
| <b>FIXED ASSETS</b>                          |       |              |                |               |              |
| Intangible assets                            | 4     |              | -              |               | -            |
| Tangible assets                              | 5     |              | <u>4,203</u>   |               | <u>4,595</u> |
|  |       |              | 4,203          |               | 4,595        |
| <b>CURRENT ASSETS</b>                        |       |              |                |               |              |
| Debtors                                      | 6     | 1,074        |                | 12,821        |              |
| Cash at bank                                 |       | <u>1,306</u> |                | <u>2,974</u>  |              |
|  |       | 2,380        |                | 15,795        |              |
| <b>CREDITORS</b>                             |       |              |                |               |              |
| Amounts falling due within one year          | 7     | <u>4,702</u> |                | <u>10,554</u> |              |
| <b>NET CURRENT (LIABILITIES)/ASSETS</b>      |       |              | <u>(2,322)</u> |               | <u>5,241</u> |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b> |       |              | 1,881          |               | 9,836        |
| <b>CREDITORS</b>                             |       |              |                |               |              |
| Amounts falling due after more than one year | 8     |              | <u>6,795</u>   |               | <u>9,706</u> |
| <b>NET (LIABILITIES)/ASSETS</b>              |       |              | <u>(4,914)</u> |               | <u>130</u>   |
| <b>CAPITAL AND RESERVES</b>                  |       |              |                |               |              |
| Called up share capital                      |       |              | 2              |               | 2            |
| Retained earnings                            |       |              | <u>(4,916)</u> |               | <u>128</u>   |
| <b>SHAREHOLDERS' FUNDS</b>                   |       |              | <u>(4,914)</u> |               | <u>130</u>   |

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

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

The director acknowledges her 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.

**BEAUTY WITH RUTH LIMITED (REGISTERED NUMBER: 08388298)**

**Balance Sheet - continued**  
**30 March 2023**

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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 21 April 2023 and were signed by:

Mrs R M Cobley - Director

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

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**1. STATUTORY INFORMATION**

Beauty With Ruth 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 2013, is being amortised evenly over its estimated useful life of six 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 reducing balance and Straight line over 6 years

**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.

**Debtors and creditors receivable / payable within one year**

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in the profit and loss account.

**Notes to the Financial Statements - continued  
for the Year Ended 30 March 2023****2. ACCOUNTING POLICIES - continued****Going concern**

The current economic conditions present increased risks for all businesses. In response to such conditions, the director has carefully considered these risks, including an assessment of uncertainty on future trading projections for a period of at least twelve months from the date of signing the financial statements, and the extent to which they might affect the preparation of the financial statements on a going concern basis.

Based on this assessment, the director considers that the Company maintains an appropriate level of liquidity, sufficient to meet the demands of the business including any capital and servicing obligations of external liabilities.

In addition, the Company's assets are assessed for recoverability on a regular basis, and the director considers that the Company is not exposed to losses of these assets which would affect their decision to adopt the going concern basis.

The director is therefore satisfied and has a reasonable expectation that the Company has adequate resources to continue in operational existence for the foreseeable future and that there are no material uncertainties that lead to significant doubt upon the Company's ability to continue as a going concern. These financial statements have therefore been prepared on a going concern basis.

**3. EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 3 (2022 - 3) .

**4. INTANGIBLE FIXED ASSETS**

|                       | Goodwill<br>£ |
|-----------------------|---------------|
| <b>Cost</b>           |               |
| At 31 March 2022      |               |
| and 30 March 2023     | <u>29,591</u> |
| <b>Amortisation</b>   |               |
| At 31 March 2022      |               |
| and 30 March 2023     | <u>29,591</u> |
| <b>Net book value</b> |               |
| At 30 March 2023      | <u>-</u>      |
| At 30 March 2022      | <u>-</u>      |

**BEAUTY WITH RUTH LIMITED (REGISTERED NUMBER: 08388298)****Notes to the Financial Statements - continued  
for the Year Ended 30 March 2023****5. TANGIBLE FIXED ASSETS**

|                       | Plant and<br>machinery<br>etc<br>£ |
|-----------------------|------------------------------------|
| <b>Cost</b>           |                                    |
| At 31 March 2022      | 39,623                             |
| Additions             | 760                                |
| At 30 March 2023      | <u>40,383</u>                      |
| <b>Depreciation</b>   |                                    |
| At 31 March 2022      | 35,028                             |
| Charge for year       | 1,152                              |
| At 30 March 2023      | <u>36,180</u>                      |
| <b>Net book value</b> |                                    |
| At 30 March 2023      | <u>4,203</u>                       |
| At 30 March 2022      | <u>4,595</u>                       |

**6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

|                                    | 2023<br>£    | 2022<br>£     |
|------------------------------------|--------------|---------------|
| Amounts owed by group undertakings | -            | 11,600        |
| Other debtors                      | <u>1,074</u> | <u>1,221</u>  |
|                                    | <u>1,074</u> | <u>12,821</u> |

**7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

|                                    | 2023<br>£    | 2022<br>£     |
|------------------------------------|--------------|---------------|
| Bank loans and overdrafts          | 2,912        | 2,912         |
| Trade creditors                    | 154          | 447           |
| Amounts owed to group undertakings | 845          | 3,190         |
| Taxation and social security       | 411          | 465           |
| Other creditors                    | <u>380</u>   | <u>3,540</u>  |
|                                    | <u>4,702</u> | <u>10,554</u> |

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

|            | 2023<br>£    | 2022<br>£    |
|------------|--------------|--------------|
| Bank loans | <u>6,795</u> | <u>9,706</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.