

COMPANY REGISTRATION NUMBER: 08927813

Be Beautiful Health & Beauty Centre Limited

Filleted Unaudited Financial Statements

31 March 2019

Be Beautiful Health & Beauty Centre Limited

Financial Statements

Year ended 31 March 2019

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Be Beautiful Health & Beauty Centre Limited

Chartered Accountant's Report to the Director on the Preparation of the Unaudited Statutory Financial Statements of Be Beautiful Health & Beauty Centre Limited

Year ended 31 March 2019

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Be Beautiful Health & Beauty Centre Limited for the year ended 31 March 2019, which comprise the balance sheet and the related notes from the company's accounting records and from information and explanations you have given us. As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at www.icaew.com/en/membership/regulations-standards-and-guidance. This report is made solely to the director of Be Beautiful Health & Beauty Centre Limited in accordance with the terms of our engagement letter dated 31 January 2019. Our work has been undertaken solely to prepare for your approval the financial statements of Be Beautiful Health & Beauty Centre Limited and state those matters that we have agreed to state to you in this report in accordance with ICAEW Technical Release 07/16 AAF as detailed at www.icaew.com/compilation. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Be Beautiful Health & Beauty Centre Limited and its director for our work or for this report.

It is your duty to ensure that Be Beautiful Health & Beauty Centre Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and loss of Be Beautiful Health & Beauty Centre Limited. You consider that Be Beautiful Health & Beauty Centre Limited is exempt from the statutory audit requirement for the year. We have not been instructed to carry out an audit or a review of the financial statements of Be Beautiful Health & Beauty Centre Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

MILLER DAVIES LLP Chartered accountants

A3 Broomsleigh Business Park Worsley Bridge Road London SE26 5BN

23 December 2019

Be Beautiful Health & Beauty Centre Limited

Balance Sheet

31 March 2019

		2019	2018
	Note	£	£
Fixed assets			
Tangible assets	5	416	—
Current assets			
Stocks		14,922	15,007
Debtors	6	23,816	12,964
Cash at bank and in hand		12,598	15,151
		-----	-----
		51,336	43,122
Creditors: amounts falling due within one year	7	58,833	43,116
		-----	-----
Net current (liabilities)/assets		(7,497)	6
		-----	---
Total assets less current liabilities		(7,081)	6
Creditors: amounts falling due after more than one year	8	19,276	—
		-----	---
Net (liabilities)/assets		(26,357)	6
		-----	---
Capital and reserves			
Called up share capital		2	2
Profit and loss account		(26,359)	4
		-----	---
Shareholders (deficit)/funds		(26,357)	6
		-----	---

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 profit and loss account has not been delivered.

For the year ending 31 March 2019 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 her responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements .

Be Beautiful Health & Beauty Centre Limited

Balance Sheet *(continued)*

31 March 2019

These financial statements were approved by the board of directors and authorised for issue on 23 December 2019 , and are signed on behalf of the board by:

Miss E O'Brien

Director

Company registration number: 08927813

Be Beautiful Health & Beauty Centre Limited

Notes to the Financial Statements

Year ended 31 March 2019

1. General information

The company is a private company limited by shares, registered in England and Wales. The address of the registered office is A3 Broomsleigh Business Park, Worsley Bridge Road, London, SE26 5BN.

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.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Revenue recognition

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods supplied and services rendered, stated net of discounts and of Value Added Tax.

Income tax

The taxation expense represents the aggregate amount of current and deferred tax recognised in the reporting period. Tax is recognised in profit or loss, except to the extent that it relates to items recognised in other comprehensive income or directly in equity. In this case, tax is recognised in other comprehensive income or directly in equity, respectively. Current tax is recognised on taxable profit for the current and past periods. Current tax is measured at the amounts of tax expected to pay or recover using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

Tangible assets

Tangible assets are initially recorded at cost, and 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.

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:

Stocks

Financial instruments

Defined contribution plans

4. Employee numbers

5. Tangible assets

	Fixtures and fittings £	Total £
Cost		
At 1 April 2018	2,273	2,273
Additions	624	624
Disposals	(500)	(500)
	-----	-----
At 31 March 2019	2,397	2,397
	-----	-----
Depreciation		
At 1 April 2018	2,273	2,273
Charge for the year	208	208
Disposals	(500)	(500)
	-----	-----
At 31 March 2019	1,981	1,981
	-----	-----
Carrying amount		
At 31 March 2019	416	416
	-----	-----
At 31 March 2018	—	—

6. Debtors

	2019	2018
	£	£
Trade debtors	7,585	5,181
Other debtors	16,231	7,783
	-----	-----
	23,816	12,964
	-----	-----

7. Creditors: amounts falling due within one year

	2019	2018
	£	£
Bank loans and overdrafts	4,337	16,210
Trade creditors	10,342	—
Corporation tax	—	3,183
Social security and other taxes	12,295	10,924
Other creditors	31,859	12,799
	-----	-----
	58,833	43,116
	-----	-----

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

	2019	2018
	£	£
Bank loans and overdrafts	19,276	—
	-----	-----

9. Financial instruments at fair value

	2019	2018
	£	£
Financial assets measured at fair value through profit or loss		
Financial assets measured at fair value through profit or loss	32,888	23,948
	-----	-----
Financial liabilities measured at fair value through profit or loss		
Financial liabilities measured at fair value through profit or loss	65,817	29,010
	-----	-----

10. Operating leases

The total future minimum lease payments under non-cancellable operating leases are as follows:

	2019	2018
	£	£
Not later than 1 year	35,391	22,576
Later than 1 year and not later than 5 years	89,078	14,583
Later than 5 years	98,000	—
	-----	-----
	222,469	37,159
	-----	-----

11. Director's advances, credits and guarantees

During the year the director entered into the following advances and credits with the company:

2019			
	Balance brought forward	Advances/ (credits) to the director	Balance outstanding
	£	£	£
Miss B Crow	—	—	—
Miss E O'Brien	3,616	3,838	7,454

	3,616	3,838	7,454

2018			
	Balance brought forward	Advances/ (credits) to the director	Balance outstanding
	£	£	£
Miss B Crow	5,200	(5,200)	—
Miss E O'Brien	6,102	(2,486)	3,616

	11,302	(7,686)	3,616

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.