

Company Registration No. 09884948 (England and Wales)

**BEAUTIFUL DAY FOR THE WORLD LIMITED**

**UNAUDITED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED**

**30 NOVEMBER 2021**

PAGES FOR FILING WITH REGISTRAR

Accounting and Financial Reporting

3 Acorn Business Centre  
Northarbour Road  
Cosham  
Portsmouth  
Hampshire  
United Kingdom  
PO6 3TH

**BEAUTIFUL DAY FOR THE WORLD LIMITED**

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**BEAUTIFUL DAY FOR THE WORLD LIMITED**

**COMPANY INFORMATION**

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<b>Director</b>	Dr D Bloomfield
<b>Company number</b>	09884948
<b>Registered office</b>	6d Caversham Road London NW5 2DU
<b>Accountants</b>	TC Group 3 Acorn Business Centre Northarbour Road Cosham Portsmouth Hampshire United Kingdom PO6 3TH

BEAUTIFUL DAY FOR THE WORLD LIMITED

BALANCE SHEET

AS AT 30 NOVEMBER 2021

		2021		2020	
	Notes	£	£	£	£
<b>Fixed assets</b>					
Intangible assets	3		-		81,639
<b>Current assets</b>					
Debtors		73		-	
Cash at bank and in hand		6,629		25,486	
		<u>6,702</u>		<u>25,486</u>	
<b>Creditors: amounts falling due within one year</b>	4	<u>(8,096)</u>		<u>(28,535)</u>	
<b>Net current liabilities</b>			(1,394)		(3,049)
<b>Total assets less current liabilities</b>			<u>(1,394)</u>		<u>78,590</u>
<b>Capital and reserves</b>					
Called up share capital	5		80		80
Profit and loss reserves			(1,474)		78,510
<b>Total equity</b>			<u>(1,394)</u>		<u>78,590</u>

**BEAUTIFUL DAY FOR THE WORLD LIMITED**

**BALANCE SHEET (CONTINUED)**

**AS AT 30 NOVEMBER 2021**

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The director of the company has elected not to include a copy of the profit and loss account within the financial statements.

For the financial year ended 30 November 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The member has not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved and signed by the director and authorised for issue on 11 July 2022

Dr D Bloomfield

**Director**

**Company Registration No. 09884948**

The notes on pages 4 to 7 form part of these financial statements

**BEAUTIFUL DAY FOR THE WORLD LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30 NOVEMBER 2021**

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**1 Accounting policies**

**Company information**

Beautiful Day For The World Limited is a private company limited by shares incorporated in England and Wales. The registered office is 6d Caversham Road, London, NW5 2DU.

**1.1 Accounting convention**

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the requirements of the Companies Act 2006 as applicable to companies subject to the small companies regime. The disclosure requirements of section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

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 £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

**1.2 Going concern**

At the balance sheet date the company had net liabilities. The company is dependent on the support of its director, who has confirmed he will continue to provide such support. Therefore the director feels it appropriate to prepare the financial statements on the going concern basis.

**1.3 Turnover**

Turnover is recognised at the fair value of the consideration received or receivable for goods and services provided in the normal course of business, and is shown net of VAT and other sales related taxes. The fair value of consideration takes into account trade discounts, settlement discounts and volume rebates.

When cash inflows are deferred and represent a financing arrangement, the fair value of the consideration is the present value of the future receipts. The difference between the fair value of the consideration and the nominal amount received is recognised as interest income.

**1.4 Research and development expenditure**

Research expenditure is written off against profits in the year in which it is incurred. Identifiable development expenditure is capitalised to the extent that the technical, commercial and financial feasibility can be demonstrated.

**1.5 Intangible fixed assets other than goodwill**

Intangible assets acquired separately from a business are recognised at cost and are subsequently measured at cost less accumulated amortisation and accumulated impairment losses.

Intangible assets acquired on business combinations are recognised separately from goodwill at the acquisition date where it is probable that the expected future economic benefits that are attributable to the asset will flow to the entity and the fair value of the asset can be measured reliably; the intangible asset arises from contractual or other legal rights; and the intangible asset is separable from the entity.

BEAUTIFUL DAY FOR THE WORLD LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 NOVEMBER 2021

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**1 Accounting policies**

**(Continued)**

Amortisation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Intellectual property	10% Straight Line
Development Costs	10% Straight Line

**1.6 Impairment of fixed assets**

At each reporting period end date, the company reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any). Where it is not possible to estimate the recoverable amount of an individual asset, the company estimates the recoverable amount of the cash-generating unit to which the asset belongs.

**1.7 Cash at bank and in hand**

Cash at bank and in hand are basic financial assets and include cash in hand.

**1.8 Financial instruments**

The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the company's balance sheet when the company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

***Basic financial assets***

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

***Classification of financial liabilities***

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 company after deducting all of its liabilities.

BEAUTIFUL DAY FOR THE WORLD LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 NOVEMBER 2021

**1 Accounting policies**

(Continued)

**Basic financial liabilities**

Basic financial liabilities are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

**1.9 Equity instruments**

Equity instruments issued by the company are recorded at the proceeds received, net of transaction costs. Dividends payable on equity instruments are recognised as liabilities once they are no longer at the discretion of the company.

Changes in the fair value of derivatives that are designated and qualify as fair value hedges are recognised in profit or loss immediately, together with any changes in the fair value of the hedged asset or liability that are attributable to the hedged risk.

**1.10 Taxation**

The tax expense represents the sum of the tax currently payable and deferred tax.

**Current tax**

The tax currently payable is based on taxable profit for the year. Taxable profit differs from net profit as reported in the profit and loss account because it excludes items of income or expense that are taxable or deductible in other years and it further excludes items that are never taxable or deductible. The company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the reporting end date.

**Deferred tax**

Deferred tax liabilities are generally recognised for all timing differences and deferred tax assets are recognised to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Such assets and liabilities are not recognised if the timing difference arises from goodwill or from the initial recognition of other assets and liabilities in a transaction that affects neither the tax profit nor the accounting profit.

**2 Employees**

The average monthly number of persons (including directors) employed by the company during the year was:

	2021 Number	2020 Number
Total	1	1
	<u>          </u>	<u>          </u>



BEAUTIFUL DAY FOR THE WORLD LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 NOVEMBER 2021

**3 Intangible fixed assets**

	<b>Other £</b>
<b>Cost</b>	
At 1 December 2020	116,646
Additions	13,750
	<hr/>
At 30 November 2021	130,396
	<hr/>
<b>Amortisation and impairment</b>	
At 1 December 2020	35,007
Amortisation charged for the year	12,269
Impairment losses	83,120
	<hr/>
At 30 November 2021	130,396
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<b>Carrying amount</b>	
At 30 November 2021	-
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At 30 November 2020	81,639
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**4 Creditors: amounts falling due within one year**

	<b>2021 £</b>	<b>2020 £</b>
Taxation and social security	388	10,829
Other creditors	7,708	17,706
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	8,096	28,535
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**5 Called up share capital**

	<b>2021 Number</b>	<b>2020 Number</b>	<b>2021 £</b>	<b>2020 £</b>
<b>Ordinary share capital</b>				
<b>Issued and fully paid</b>				
Ordinary shares of £1 each	80	80	80	80
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