

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2019

FOR

BESPOKE HEALTHCARE INTERNATIONAL LTD

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2019

| | Page |
|-----------------------------------|------|
| Balance sheet | 1 |
| Notes to the financial statements | 2 |

BALANCE SHEET
31 AUGUST 2019

| | Notes | 2019 £ | £ | 2018 £ | £ |
|----------------------------------------------|-------|---------------|--------------|---------------|---------------|
| Fixed assets | | | | | |
| Tangible assets | 4 | | 11,487 | | 5,340 |
| Current assets | | | | | |
| Stocks | | 4,975 | | - | |
| Debtors | 5 | 19,653 | | 15,840 | |
| Cash at bank | | <u>18,527</u> | | <u>24,476</u> | |
| | | 43,155 | | 40,316 | |
| Creditors | | | | | |
| Amounts falling due within one year | 6 | <u>52,704</u> | | <u>20,152</u> | |
| Net current (liabilities)/assets | | | (9,549) | | 20,164 |
| Total assets less current liabilities | | | <u>1,938</u> | | <u>25,504</u> |
| Provisions for liabilities | 7 | | <u>1,832</u> | | <u>587</u> |
| Net assets | | | <u>106</u> | | <u>24,917</u> |
| Capital and reserves | | | | | |
| Called up share capital | 8 | | 101 | | 101 |
| Retained earnings | | | <u>5</u> | | <u>24,816</u> |
| Shareholders' funds | | | <u>106</u> | | <u>24,917</u> |

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2019.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2019 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:

- (a) 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
- (b) which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

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 comprehensive income has not been delivered.

The financial statements were approved by the director and authorised for issue on 15 May 2020 and were signed by:

Mr R Potier - Director

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2019**

1. Statutory information

Bespoke Healthcare International Limited is a private company, limited by shares, registered in England and Wales. The company's registered number is 10935389. The registered office is 7 & 8 Church Street, Wimborne, Dorset, BH21 1JH and business address is 7 Glenair Road, Poole, Dorset, BH14 8AA.

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 represents income from the provision of well being activities, net of value added tax.

Tangible fixed assets

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

| | |
|-----------------------|---------------------------|
| Fixtures and fittings | - 25% on reducing balance |
| Computer equipment | - 25% on cost |

Stocks

Stock and Work In Progress are valued at the lower of cost and net realisable value.

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 taxation

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.

Financial instruments

Basic financial instruments are initially recognised at transaction price and accounted for according to the substance of the contractual arrangement, as either financial assets, liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company, after deducting all liabilities.

At each balance sheet date, financial instruments are measured at amortised cost using the effective interest method. Any losses arising from impairment are recognised in the profit and loss account in the period to which they relate.

3. Employees and directors

The average number of employees during the year was 2 (2018 - 2).

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2019

4. Tangible fixed assets

| | Fixtures and fittings £ | Computer equipment £ | Totals £ |
|------------------------|----------------------------------|----------------------------|---------------|
| Cost | | | |
| At 1 September 2018 | 4,090 | 3,030 | 7,120 |
| Additions | 6,616 | 3,711 | 10,327 |
| Disposals | - | (148) | (148) |
| At 31 August 2019 | <u>10,706</u> | <u>6,593</u> | <u>17,299</u> |
| Depreciation | | | |
| At 1 September 2018 | 1,022 | 758 | 1,780 |
| Charge for year | 2,421 | 1,648 | 4,069 |
| Eliminated on disposal | - | (37) | (37) |
| At 31 August 2019 | <u>3,443</u> | <u>2,369</u> | <u>5,812</u> |
| Net book value | | | |
| At 31 August 2019 | <u>7,263</u> | <u>4,224</u> | <u>11,487</u> |
| At 31 August 2018 | <u>3,068</u> | <u>2,272</u> | <u>5,340</u> |

5. Debtors: amounts falling due within one year

| | 2019 £ | 2018 £ |
|-----------------------------|---------------|---------------|
| Trade debtors | 17,916 | 15,840 |
| Directors' current accounts | <u>1,737</u> | <u>-</u> |
| | <u>19,653</u> | <u>15,840</u> |

6. Creditors: amounts falling due within one year

| | 2019 £ | 2018 £ |
|------------------------------|---------------|---------------|
| Trade creditors | 13,100 | 617 |
| Tax | 20,332 | 14,148 |
| VAT | 12,689 | 3,557 |
| Other creditors | 5,008 | - |
| Directors' current accounts | - | 330 |
| Accruals and deferred income | <u>1,575</u> | <u>1,500</u> |
| | <u>52,704</u> | <u>20,152</u> |

7. Provisions for liabilities

| | 2019 £ | 2018 £ |
|--------------|--------------|------------|
| Deferred tax | <u>1,832</u> | <u>587</u> |

| | Deferred tax £ |
|----------------------------------------|----------------------|
| Balance at 1 September 2018 | 587 |
| Charge to Income statement during year | <u>1,245</u> |
| Balance at 31 August 2019 | <u>1,832</u> |

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2019

8. Called up share capital

Allotted, issued and fully paid:

| Number: | Class: | Nominal value: | 2019 £ | 2018 £ |
|---------|--------------|----------------|------------|------------|
| 100 | Ordinary | £1 | 100 | 100 |
| 1 | A Non Voting | £1 | <u>1</u> | <u>1</u> |
| | | | <u>101</u> | <u>101</u> |

9. Director's advances, credits and guarantees

The following advances and credits to a director subsisted during the year ended 31 August 2019 and the period ended 31 August 2018:

| | 2019 £ | 2018 £ |
|--------------------------------------|--------------|-----------|
| Mr R Potier | | |
| Balance outstanding at start of year | - | - |
| Amounts advanced | 1,737 | - |
| Amounts repaid | - | - |
| Amounts written off | - | - |
| Amounts waived | - | - |
| Balance outstanding at end of year | <u>1,737</u> | <u>-</u> |

The amount outstanding at the balance sheet date, was the maximum amount outstanding at any time during the year and was fully repaid within nine months of the year end.

10. Ultimate controlling party

The company is controlled by Mr R Potier, owning 100% of the issued voting share capital.

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.