

Filleted Accounts

for the year ended 28 February 2022

for

**ROUGE AESTHETICS (NW) LTD**

**ROUGE AESTHETICS (NW) LTD**  
**Statement of Financial Position**  
**As at 28 February 2022**

	<b>Notes</b>	<b>2022</b> <b>£</b>	<b>2021</b> <b>£</b>
<b>Fixed assets</b>			
Tangible fixed assets	3	9,670	12,894
		<b>9,670</b>	<b>12,894</b>
<b>Current assets</b>			
Stocks	4	16,100	16,850
Debtors: amounts falling due within one year	5	1,100	1,100
Cash at bank and in hand		30,644	14,844
		<b>47,844</b>	<b>32,794</b>
<b>Creditors: amount falling due within one year</b>	6	(29,008)	(15,649)
<b>Net current assets</b>		<b>18,836</b>	<b>17,145</b>
<b>Total assets less current liabilities</b>		28,506	30,039
<b>Creditors: amount falling due after more than one year</b>	7	(24,971)	(30,000)
Provisions for liabilities	8	(1,837)	-
<b>Net assets</b>		<b>1,698</b>	<b>39</b>
<b>Capital and reserves</b>			
Called up share capital	9	1	1
Profit and loss account		1,697	38
<b>Shareholder's funds</b>		<b>1,698</b>	<b>39</b>

For the year ended 28 February 2022 the company was entitled to exemption from audit under section 477 of the companies act 2006 relating to small companies.

**Director's responsibilities:**

1. The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.
2. The directors acknowledge their responsibilities for complying with the requirements of the companies act 2006 with respect to accounting records and the preparation of accounts.

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 the provisions of Part 15 of the Companies Act 2006. In accordance with Section 444 of the Companies Act 2006, the income statement has not been delivered to the Registrar of Companies.

The financial statements were approved by the director on 28 November 2022 and were signed by:

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Laura Martin  
Director

# ROUGE AESTHETICS (NW) LTD

## Notes to the Financial Statements

### For the year ended 28 February 2022

#### General Information

Rouge Aesthetics (NW) Ltd is a private company, limited by shares, registered in England and Wales, registration number 11646315, registration address Penny Lane Business Centre, 374 Smithdown Road, Liverpool, Merseyside, Merseyside, Merseyside, L15 5AN.

The presentation currency is £ sterling.

#### 1. Accounting policies

##### Significant accounting policies

##### Statement of compliance

These financial statements have been prepared in compliance with FRS 102 – The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

##### Basis of preparation

The financial statements have been prepared under the historical cost convention as modified by the revaluation of land and buildings and certain financial instruments measured at fair value in accordance with the accounting policies.

The financial statements are prepared in sterling which is the functional currency of the company.

##### Turnover

Turnover comprises the invoiced value of goods and services supplied by the company, net of Value Added Tax and trade discounts.

##### Taxation

Taxation represents the sum of tax currently payable and deferred tax. Tax is recognised in the statement of income, except to the extent that it relates to items recognised in other comprehensive income or directly in capital and reserves. The company's liability for current tax is calculated using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

Current and deferred tax assets and liabilities are not discounted

##### Deferred taxation

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the reporting date. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the reporting date 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.

Current and deferred tax assets and liabilities are not discounted.

##### Dividends

Proposed dividends are only included as liabilities in the statement of financial position when their payment has been approved by the shareholders prior to the statement of financial position date.

##### Tangible fixed assets

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Fixtures and Fittings

25% 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. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

## Provisions

Provisions are recognised when the company has a present obligation as a result of a past event which it is more probable than not will result in an outflow of economic benefits that can be reasonably estimated.

### 2. Average number of employees

Average number of employees during the year was 0 (2021 : 0).

### 3. Tangible fixed assets

Cost or valuation	Fixtures and Fittings £	Total £
At 01 March 2021	13,200	13,200
Additions	-	-
Disposals	-	-
At 28 February 2022	<b>13,200</b>	<b>13,200</b>
<b>Depreciation</b>		
At 01 March 2021	306	306
Charge for year	3,224	3,224
On disposals	-	-
At 28 February 2022	<b>3,530</b>	<b>3,530</b>
<b>Net book values</b>		
Closing balance as at 28 February 2022	<b>9,670</b>	<b>9,670</b>
Opening balance as at 01 March 2021	<b>12,894</b>	<b>12,894</b>

### 4. Stocks

	2022 £	2021 £
Stocks	16,100	16,850
	<b>16,100</b>	<b>16,850</b>

### 5. Debtors: amounts falling due within one year

	2022 £	2021 £
Other Debtors	1,100	1,100
	<b>1,100</b>	<b>1,100</b>

**6. Creditors: amount falling due within one year**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Trade Creditors	-	4,018
Corporation Tax	6,585	4,071
Accrued Expenses	600	600
Other Creditors	21,799	5,400
Directors' Current Accounts	24	1,560
	<b>29,008</b>	<b>15,649</b>

**7. Creditors: amount falling due after more than one year**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Bank Loans & Overdrafts	24,971	30,000
	<b>24,971</b>	<b>30,000</b>

**8. Provisions for liabilities**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Deferred Tax	1,837	-
	<b>1,837</b>	<b>-</b>

**9. Share Capital**

**Authorised**

1 Ordinary share of £1.00 each

**Allotted, called up and fully paid**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
1 Ordinary share of £1.00 each	1	1
	<b>1</b>	<b>1</b>

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.