

COMPANY REGISTRATION NUMBER: 3564719

**Bernardita Beauty Clinic Limited**  
**Filleted Unaudited Financial Statements**  
**For the year ended**  
**31 March 2019**

# Bernardita Beauty Clinic Limited

## Statement of Financial Position

31 March 2019

	Note	2019 £	2018 £
<b>Fixed assets</b>			
Tangible assets	4	6,253	8,338
<b>Current assets</b>			
Stocks		700	700
Cash at bank and in hand		44,677	31,267
		-----	-----
		45,377	31,967
<b>Creditors: amounts falling due within one year</b>	5	26,975	14,516
		-----	-----
<b>Net current assets</b>		18,402	17,451
		-----	-----
<b>Total assets less current liabilities</b>		24,655	25,789
		-----	-----
<b>Net assets</b>		24,655	25,789
		-----	-----
<b>Capital and reserves</b>			
Called up share capital		100	100
Profit and loss account		24,555	25,689
		-----	-----
<b>Shareholders funds</b>		24,655	25,789
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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 statement of income and retained earnings 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 .

# **Bernardita Beauty Clinic Limited**

## **Statement of Financial Position** *(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:

Mrs B Neumann

Director

Company registration number: 3564719

# **Bernardita Beauty Clinic 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 48 Mill Lane, London, NW6 1NJ.

#### **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 and investment properties measured at fair value through profit or loss.

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

##### **Disclosure exemptions**

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. Its financial statements are consolidated into the financial statements of (enter name of group financial statements) which can be obtained from (enter detail). As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102: (a) Disclosures in respect of each class of share capital have not been presented. (b) No cash flow statement has been presented for the company. (c) No disclosure has been given for the aggregate remuneration of key management personnel.

##### **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.

##### **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**

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:

Plant and machinery	-	25% reducing balance
Equipment	-	25% reducing balance

**Impairment of fixed assets**

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

**Stocks**

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

**Financial instruments**

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument. Basic financial instruments are initially recognised at the transaction price, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

#### 4. Tangible assets

	Plant and machinery £	Equipment £	Total £
<b>Cost</b>			
<b>At 1 April 2018 and 31 March 2019</b>	154,487	7,324	<b>161,811</b>
<b>Depreciation</b>			
At 1 April 2018	147,296	6,177	<b>153,473</b>
Charge for the year	1,798	287	<b>2,085</b>
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<b>At 31 March 2019</b>	149,094	6,464	<b>155,558</b>
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<b>Carrying amount</b>			
<b>At 31 March 2019</b>	5,393	860	<b>6,253</b>
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At 31 March 2018	7,191	1,147	8,338
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#### 5. Creditors: amounts falling due within one year

	2019 £	2018 £
Corporation tax	<b>623</b>	556
Other creditors	<b>26,352</b>	13,960
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	<b>26,975</b>	14,516
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#### 6. 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
	£	£	£
Mrs B Neumann	12,860	12,392	<b>25,252</b>
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	2018		
	Balance brought forward	Advances/ (credits) to the director	Balance outstanding
	£	£	£
Mrs B Neumann	295	12,565	12,860
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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.