

**REGISTRAR  
OF COMPANIES**

Registered number: 04422685

**ESKANDAR BATH AND BODY LIMITED**

**ABBREVIATED ACCOUNTS**

**FOR THE YEAR ENDED 31 MARCH 2015**

FRIDAY



\*L4MJ3FCQ\*

LD7

18/12/2015

#112

COMPANIES HOUSE



**MHA MacIntyre Hudson**

GLOBAL EXPERTISE • NATIONAL EXPERIENCE • LOCAL EXCELLENCE

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**ESKANDAR BATH AND BODY LIMITED**

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**INDEPENDENT AUDITORS' REPORT TO ESKANDAR BATH AND BODY LIMITED  
UNDER SECTION 449 OF THE COMPANIES ACT 2006**

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We have examined the abbreviated accounts set out on page 4, together with the financial statements of Eskandar Bath and Body Limited for the year ended 31 March 2015 prepared under section 396 of the Companies Act 2006.

This report is made solely to the company in accordance with section 449 of the Companies Act 2006. Our work has been undertaken so that we might state to the company those matters we are required to state to it in a special Auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company, for our work, for this report, or for the opinions we have formed.

**RESPECTIVE RESPONSIBILITIES OF DIRECTOR AND AUDITORS**

The director is responsible for preparing the abbreviated accounts in accordance with section 444 of the Companies Act 2006. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated accounts to the Registrar of Companies and whether the abbreviated accounts have been properly prepared in accordance with the regulations made under that section and to report our opinion to you.

We conducted our work in accordance with Bulletin 2008/4 issued by the Auditing Practices Board. In accordance with that Bulletin we have carried out the procedures we consider necessary to confirm, by reference to the financial statements, that the company is entitled to deliver abbreviated accounts and that the abbreviated accounts are properly prepared.

**OPINION ON FINANCIAL STATEMENTS**

In our opinion the company is entitled to deliver abbreviated accounts prepared in accordance with section 444(3) of the Companies Act 2006, and the abbreviated accounts on page 4 have been properly prepared in accordance with the regulations made under that section.

*MHA MacIntyre Hudson*

Yogan Patel FCA (Senior Statutory Auditor)

for and on behalf of  
**MHA MacIntyre Hudson**

Chartered Accountants

New Bridge Street House  
30-34 New Bridge Street  
London  
EC4V 6BJ

Date: 17/12/2015

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**ESKANDAR BATH AND BODY LIMITED**  
**REGISTERED NUMBER: 04422685**

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**ABBREVIATED BALANCE SHEET**  
**AS AT 31 MARCH 2015**

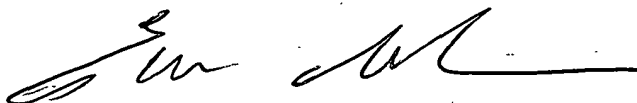
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	Note	£	2015 £	£	2014 £
<b>FIXED ASSETS</b>					
Intangible assets	2		-		-
Tangible assets	3		-		-
			<u>-</u>		<u>-</u>
			-		-
<b>CREDITORS: amounts falling due within one year</b>					
			<b>(571,839)</b>		<b>(571,839)</b>
<b>NET LIABILITIES</b>					
			<b>(571,839)</b>		<b>(571,839)</b>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	4		<b>100</b>		<b>100</b>
Profit and loss account			<b>(571,939)</b>		<b>(571,939)</b>
<b>SHAREHOLDERS' DEFICIT</b>					
			<b>(571,839)</b>		<b>(571,839)</b>

The abbreviated accounts, which have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006, were approved and authorised for issue by the board and were signed on its behalf on

17/12/2015

**E Nabavi**  
Director



The notes on pages 3 to 4 form part of these financial statements.

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## ESKANDAR BATH AND BODY LIMITED

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### NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2015

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#### 1. ACCOUNTING POLICIES

##### 1.1 Basis of preparation of financial statements

The full financial statements, from which these abbreviated accounts have been extracted, have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

##### 1.2 Going concern

These accounts have been prepared on a going concern basis on the grounds that the director and shareholder, E Nabavi, has the ability and will continue to provide his financial support so that the company will be able to meet its obligations as and when they fall due for at least 12 months from the date of signing these accounts.

##### 1.3 Intangible fixed assets and amortisation

Goodwill is the difference between amounts paid on the acquisition of a business and the fair value of the identifiable assets and liabilities. It is amortised to the Profit and loss account over its estimated economic life.

##### 1.4 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Plant and machinery	- 25% - 33.3% straight line
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##### 1.5 Financial Instruments

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

#### 2. INTANGIBLE FIXED ASSETS

	£
<b>Cost</b>	
At 1 April 2014 and 31 March 2015	119,000
<b>Amortisation</b>	
At 1 April 2014 and 31 March 2015	119,000
<b>Net book value</b>	
At 31 March 2015	-
At 31 March 2014	-

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**ESKANDAR BATH AND BODY LIMITED**

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**NOTES TO THE ABBREVIATED ACCOUNTS  
FOR THE YEAR ENDED 31 MARCH 2015**

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**3. TANGIBLE FIXED ASSETS**

	£
<b>Cost</b>	
At 1 April 2014 and 31 March 2015	<u>31,991</u>
<b>Depreciation</b>	
At 1 April 2014 and 31 March 2015	<u>31,991</u>
<b>Net book value</b>	
At 31 March 2015	<u>-</u>
At 31 March 2014	<u>-</u>

**4. SHARE CAPITAL**

	2015 £	2014 £
<b>Allotted, called up and fully paid</b>		
100 Ordinary shares of £1 each	<u>100</u>	<u>100</u>

**5. ULTIMATE PARENT UNDERTAKING AND CONTROLLING PARTY**

The immediate parent company is Eskandar Limited, a company registered in England and Wales. The ultimate controlling party is E Nabavi.

The company is a wholly owned subsidiary of Eskandar Limited, copies of whose financial statements are publicly available, and has avail itself of the exemption of disclosing transactions with other Group subsidiaries or associated undertakings. The company has not transacted with any other related parties during the year.