

REGISTERED NUMBER: 05903825

Financial Statements
for the Year Ended 31 March 2019
for
Top To Toe Natural Therapy Centre Ltd

**Contents of the Financial Statements
for the Year Ended 31 March 2019**

	Page
Company Information	1
Balance Sheet	2
Notes to the Financial Statements	3

Top To Toe Natural Therapy Centre Ltd

**Company Information
for the Year Ended 31 March 2019**

DIRECTOR: Mrs D Grogan

REGISTERED OFFICE: 1st Floor
98-100 Gusburn Road
Barrowford
Lancashire
BB9 6EW

REGISTERED NUMBER: 05903825

ACCOUNTANTS: Dymond Ashworth
Chartered Certified Accountants
1st Floor
98-100 Gisburn Road
Barrowford
Lancashire
BB9 6EW

Top To Toe Natural Therapy Centre Ltd (Registered number: 05903825)

**Balance Sheet
31 March 2019**

	Notes	31.3.19 £	£	31.3.18 £	£
FIXED ASSETS					
Intangible assets	4		-		-
Tangible assets	5		<u>268</u>		<u>329</u>
			268		329
CURRENT ASSETS					
Cash at bank		167,227		159,270	
CREDITORS					
Amounts falling due within one year	6	<u>23,525</u>		<u>30,667</u>	
NET CURRENT ASSETS			<u>143,702</u>		<u>128,603</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>143,970</u>		<u>128,932</u>
CAPITAL AND RESERVES					
Called up share capital			2		2
Retained earnings			<u>143,968</u>		<u>128,930</u>
SHAREHOLDERS' FUNDS			<u>143,970</u>		<u>128,932</u>

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

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

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

The financial statements have been prepared and delivered in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the director on 11 July 2019 and were signed by:

Mrs D Grogan - Director

**Notes to the Financial Statements
for the Year Ended 31 March 2019**

1. STATUTORY INFORMATION

Top To Toe Natural Therapy Centre Ltd is a private company, limited by shares, registered in Not specified/Other. The company's registered number and registered office address can be found on the Company Information page.

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 is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

Goodwill

Goodwill, being the amount paid in connection with the acquisition of a business in 2006, is being amortised evenly over its estimated useful life of ten years.

Intangible assets

Intangible assets are initially measured at cost. After initial recognition, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

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	- 15% on reducing balance
Computer equipment	- 25% on reducing balance

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 tax

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.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 1 (2018 - 1).

Notes to the Financial Statements - continued
for the Year Ended 31 March 2019

4. INTANGIBLE FIXED ASSETS

Goodwill
£

COST

At 1 April 2018
and 31 March 2019

9,100

AMORTISATION

At 1 April 2018
and 31 March 2019

9,100

NET BOOK VALUE

At 31 March 2019
At 31 March 2018

-
-

5. TANGIBLE FIXED ASSETS

Fixtures
and
fittings
£

Computer
equipment
£

Totals
£

COST

At 1 April 2018
and 31 March 2019

750

1,030

1,780

DEPRECIATION

At 1 April 2018
Charge for year
At 31 March 2019

541

910

1,451

31

30

61

572

940

1,512

NET BOOK VALUE

At 31 March 2019
At 31 March 2018

178

90

268

209

120

329

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

31.3.19

31.3.18

£

£

Taxation and social security

4,813

4,434

Other creditors

18,712

26,233

23,525

30,667

Other Creditors include amounts owed to the Director totalling £17,577 (2018-£25,133). There are no fixed repayment terms attached to this loan and no interest has been charged.

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.