

BODYCOMFORT LIMITED
UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 30 SEPTEMBER 2017

BODYCOMFORT LIMITED
UNAUDITED ACCOUNTS
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BODYCOMFORT LIMITED
COMPANY INFORMATION
FOR THE YEAR ENDED 30 SEPTEMBER 2017

Director	Mrs J Fagnani
Company Number	7729361 (England and Wales)
Registered Office	13 Cattlemarket Chew Road Winford Bristol BS40 8HB

BODYCOMFORT LIMITED
STATEMENT OF FINANCIAL POSITION
AS AT 30 SEPTEMBER 2017

	Notes	2017 £	2016 £
Current assets			
Debtors	5	96,933	4,128
Cash at bank and in hand		11,001	161
		<u>107,934</u>	<u>4,289</u>
Creditors: amounts falling due within one year	6	(186,678)	(85,597)
Net current liabilities		<u>(78,744)</u>	<u>(81,308)</u>
Net liabilities		<u>(78,744)</u>	<u>(81,308)</u>
Capital and reserves			
Called up share capital	7	1	1
Profit and loss account		(78,745)	(81,309)
Shareholders' funds		<u>(78,744)</u>	<u>(81,308)</u>

For the year ending 30 September 2017 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The director acknowledges her responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts 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 FRS 102 Section 1A - Small Entities. The profit and loss account has not been delivered to the Registrar of Companies.

Approved by the Board on 5 June 2018.

Mrs J Fagnani
Director

Company Registration No. 7729361

BODYCOMFORT LIMITED
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 SEPTEMBER 2017

1 Statutory information

Bodycomfort Limited is a private company, limited by shares, registered in England and Wales, registration number 7729361. The registered office is 13 Cattlemarket, Chew Road Winford, Bristol, BS40 8HB.

2 Compliance with accounting standards

The accounts have been prepared in accordance with the special provisions in Part 15 of the Companies Act 2006 relating to small companies and in accordance with the provisions of FRS 102 Section 1A small entities. There are no material departures from this standard. The Company transitioned from previously extant UK GAAP to FRS 102 as at 1 September 2015. In transition the Company has made no measurement and recognition adjustments.

3 Accounting policies

These financial statements for the year ended 30 September 2017 are the first financial statements that comply with FRS 102 Section 1A Small Entities. The date of transition is 1 September 2015.

The transition to FRS 102 Section 1A Small Entities has resulted in a small number of changes in accounting policies to those used previously.

The nature of these changes and their impact on opening equity and profit for the comparative period are explained in the notes below.

Basis of preparation

The accounts have been prepared under the historical cost convention as modified by the revaluation of certain fixed assets.

Presentation currency

The accounts are presented in £ sterling.

Turnover

Turnover represents the value, net of VAT and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

Tangible fixed assets policy

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives:

Office equipment: 25%

Deferred taxation

Deferred tax arises as a result of including items of income and expenditure in taxation computations in periods different from those in which they are included in the company's accounts. Deferred tax is provided in full on timing differences which result in an obligation to pay more (or less) tax at a future date, at the average tax rates that are expected to apply when the timing differences reverse, based on current tax rates and laws.

Deferred tax assets and liabilities are not discounted.

BODYCOMFORT LIMITED
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 SEPTEMBER 2017

4 Tangible fixed assets

	Plant & machinery £
Cost or valuation	At cost
At 1 October 2016	235
Disposals	(235)
At 30 September 2017	-
Depreciation	
At 1 October 2016	235
On disposals	(235)
At 30 September 2017	-
Net book value	
At 30 September 2017	-

5 Debtors

	2017 £	2016 £
Amounts due from group undertakings etc.	-	4,128
Accrued income and prepayments	1,933	-
Other debtors	95,000	-
	96,933	4,128
Amounts due after more than one year	25,000	-

6 Creditors: amounts falling due within one year

	2017 £	2016 £
Amounts owed to group undertakings and other participating interests	150,000	-
Taxes and social security	620	-
Other creditors	18,029	7,339
Loans from directors	18,029	78,258
	186,678	85,597

Other creditors include the sum of £18,029 (2016: £7,339), due to Mr R Fagnani, the spouse of the director, Mrs J Fagnani.

7 Share capital

	2017 £	2016 £
Allotted, called up and fully paid:		
1 Ordinary shares of £1 each	1	1

BODYCOMFORT LIMITED
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FOR THE YEAR ENDED 30 SEPTEMBER 2017

8 Transactions with related parties

The Company has taken advantage of the exemption in FRS102 Section 33 "Related Party Disclosures" from the requirement to disclose transactions with group companies on the grounds that all group companies are wholly owned.

Mrs J. Fagnani is the director of the Company. At 1st October 2016 the company owed Mrs Fagnani £78,258. During the year Mrs Fagnani transferred the benefit of £39,091 of the loan to Mr R Fagnani. During the year the company repaid £21,100 to Mrs Fagnani.

Mr Roberto Fagnani is the spouse of Mrs J. Fagnani. At the year end the Company owed Mr Fagnani £18,029 (2016: £7,339). During the year the Company made loan repayments totaling £21,100 (2016: £5,241) to Mr Fagnani.

Mr R Fagnani and Mr G Fagnani together control 60% of the share capital of Ellani Cars Ltd (Ellani). During the year, the Company advanced the sum of £100,000 to Ellani, and Ellani made loan repayments amounting to £10,000. Ellani made payments of interest amounting to £3,251 to the Company.

9 Controlling party

On 4th January 2016, the entire issued share capital was acquired by MPS Marketing Services Ltd, who therefore control the company. The ultimate controlling party is Mr R Fagnani by virtue of his shareholding in MPS Marketing Services Ltd.

10 Average number of employees

During the year the average number of employees was 0 (2016: 0).

