

Registered number
08017993

Bathing Under The Sky Ltd

Unaudited Filleted Accounts

30 April 2023

Bathing Under The Sky Ltd**Registered number:** 08017993**Balance Sheet****as at 30 April 2023**

	Notes	2023 £	2022 £
Fixed assets			
Tangible assets	3	69,692	53,617
Current assets			
Stocks		-	38,000
Debtors	4	15,282	75,978
Cash at bank and in hand		211,023	101,970
		<u>226,305</u>	<u>215,948</u>
Creditors: amounts falling due within one year	5	(200,925)	(259,201)
Net current assets/(liabilities)		<u>25,380</u>	<u>(43,253)</u>
Total assets less current liabilities		<u>95,072</u>	<u>10,364</u>
Creditors: amounts falling due after more than one year	6	(72,383)	(96,667)
Net assets/(liabilities)		<u>22,689</u>	<u>(86,303)</u>
Capital and reserves			
Called up share capital		20	20
Profit and loss account		22,669	(86,323)
Shareholders' funds		<u>22,689</u>	<u>(86,303)</u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

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.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

A Weissova

Director

Approved by the board on 30 January 2024

Bathing Under The Sky Ltd
Notes to the Accounts
for the year ended 30 April 2023

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

Tangible fixed assets

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Freehold buildings	over 50 years
Leasehold land and buildings	over the lease term
Plant and machinery	over 4 years
Fixtures, fittings, tools and equipment	over 4 years
Motor Vehicles	25% declining balance

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost is determined using the first in first out method. The carrying amount of stock sold is recognised as an expense in the period in which the related revenue is recognised.

Debtors

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

Creditors

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

Foreign currency translation

Transactions in foreign currencies are initially recognised at the rate of exchange ruling at the date of the transaction. At the end of each reporting period foreign currency monetary items are translated at the closing rate of exchange. Non-monetary items that are measured at historical cost are translated at the rate ruling at the date of the transaction. All differences are charged to profit or loss.

Pensions

Contributions to defined contribution plans are expensed in the period to which they relate.

2 Employees	2023	2022
	Number	Number
Average number of persons employed by the company	11	6

3 Tangible fixed assets

	Land and buildings	Plant and machinery etc	Motor vehicles	Total
	£	£	£	£
Cost				
At 1 May 2022	35,000	101,449	78,811	215,260
Additions	-	33,108	-	33,108
At 30 April 2023	35,000	134,557	78,811	248,368
Depreciation				
At 1 May 2022	-	94,755	66,888	161,643
Charge for the year	-	12,758	4,275	17,033
At 30 April 2023	-	107,513	71,163	178,676
Net book value				
At 30 April 2023	35,000	27,044	7,648	69,692
At 30 April 2022	35,000	6,694	11,923	53,617

4 Debtors	2023	2022
	£	£
Trade debtors	5,789	69,643
Other debtors	9,493	6,335
	15,282	75,978

5 Creditors: amounts falling due within one year	2023	2022
	£	£
Trade creditors	6,709	12,987
Taxation and social security costs	48,167	34,084
Other creditors	146,049	212,130

<u>200,925</u>	<u>259,201</u>
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6 Creditors: amounts falling due after one year

2023

2022

£

£

Bank loans

72,383

96,667

7 Other information

Bathing Under The Sky Ltd is a private company limited by shares and incorporated in England. Its registered office is:

1a Melbourn Street

Royston

Herts

SG8 7BP

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.