

REGISTERED NUMBER: 08236660 (England and Wales)

Unaudited Financial Statements for the Year Ended 31 October 2019

for

En Route Hair & Beauty Limited

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for the Year Ended 31 October 2019

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En Route Hair & Beauty Limited

Company Information
for the Year Ended 31 October 2019

DIRECTOR:

Mrs M Tudor

REGISTERED OFFICE:

19 School Lane
Walton
Wakefield
West Yorkshire
WF2 6PQ

REGISTERED NUMBER:

08236660 (England and Wales)

ACCOUNTANTS:

T Peel
49 Sandal Hall Mews
Sandal
Wakefield
West Yorkshire
WF2 6ED

Balance Sheet
31 October 2019

	Notes	31.10.19 £	£	31.10.18 £	£
FIXED ASSETS					
Intangible assets	4		14,000		16,000
Tangible assets	5		<u>64,650</u>		<u>65,167</u>
			78,650		81,167
CURRENT ASSETS					
Stocks		4,500		4,500	
Debtors	6	-		83	
Cash at bank and in hand		<u>23,863</u>		<u>34,934</u>	
		28,363		39,517	
CREDITORS					
Amounts falling due within one year	7	<u>30,379</u>		<u>44,048</u>	
NET CURRENT LIABILITIES			<u>(2,016)</u>		<u>(4,531)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			76,634		76,636
PROVISIONS FOR LIABILITIES			982		982
NET ASSETS			<u>75,652</u>		<u>75,654</u>
CAPITAL AND RESERVES					
Called up share capital			51		51
Retained earnings			<u>75,601</u>		<u>75,603</u>
			<u>75,652</u>		<u>75,654</u>

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

The members have not required the company to obtain an audit of its financial statements for the year ended 31 October 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 applicable to companies subject to the small companies regime.

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 3 January 2020 and were signed by:

Mrs M Tudor - Director

Notes to the Financial Statements
for the Year Ended 31 October 2019

1. **STATUTORY INFORMATION**

En Route Hair & Beauty Limited is a private company, limited by shares, registered in England and Wales. 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 2017, 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.
Plant and machinery etc - 25% on cost and 10% on reducing balance

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

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.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

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

2. ACCOUNTING POLICIES - continued

Pension costs and other post-retirement benefits

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 10 (2018 - 10) .

4. INTANGIBLE FIXED ASSETS

Goodwill
£

COST

At 1 November 2018
and 31 October 2019

20,000

AMORTISATION

At 1 November 2018

4,000

Charge for year

2,000

At 31 October 2019

6,000

NET BOOK VALUE

At 31 October 2019

14,000

At 31 October 2018

16,000

5. TANGIBLE FIXED ASSETS

Land and buildings £	Plant and machinery etc £	Totals £
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COST

At 1 November 2018
and 31 October 2019

60,000	9,160	69,160
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DEPRECIATION

At 1 November 2018

-	3,993	3,993
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Charge for year

-	517	517
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At 31 October 2019

-	4,510	4,510
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NET BOOK VALUE

At 31 October 2019

60,000	4,650	64,650
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At 31 October 2018

60,000	5,167	65,167
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6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.10.19 £	31.10.18 £
Other debtors	-	83

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

7. **CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.10.19	31.10.18
	£	£
Trade creditors	10,149	14,179
Taxation and social security	18,050	20,706
Other creditors	2,180	9,163
	<u>30,379</u>	<u>44,048</u>

8. **ULTIMATE CONTROLLING PARTY**

The ultimate controlling party is Mrs M Tudor.

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.