

REGISTERED NUMBER: 09699233 (England and Wales)

Unaudited Financial Statements
for the Period 1 August 2018 to 31 March 2019
for
Pure Perfection (Barrowford) Limited

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for the Period 1 August 2018 to 31 March 2019**

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Pure Perfection (Barrowford) Limited
Company Information
for the Period 1 August 2018 to 31 March 2019

DIRECTOR:	Mrs C M Chatburn
REGISTERED OFFICE:	24 Warner Street Accrington Lancashire BB5 1HN
REGISTERED NUMBER:	09699233 (England and Wales)
ACCOUNTANTS:	Egan Roberts Limited Chartered Accountants Suite 46 Manor Court Salesbury Hall Road Ribchester Lancashire PR3 3XR

Pure Perfection (Barrowford) Limited (Registered number: 09699233)

**Balance Sheet
31 March 2019**

	Notes	2019 £	£	2018 £	£
FIXED ASSETS					
Tangible assets	4		5,509		4,152
CURRENT ASSETS					
Stocks		9,654		13,000	
Debtors	5	1,466		2,732	
Cash at bank and in hand		23,345		13,700	
		34,465		29,432	
CREDITORS					
Amounts falling due within one year	6	14,721		12,644	
NET CURRENT ASSETS			19,744		16,788
TOTAL ASSETS LESS CURRENT LIABILITIES			25,253		20,940
CREDITORS					
Amounts falling due after more than one year	7		(20,000)		(20,000)
PROVISIONS FOR LIABILITIES			(758)		(789)
NET ASSETS			4,495		151
CAPITAL AND RESERVES					
Called up share capital			100		100
Retained earnings			4,395		51
SHAREHOLDERS' FUNDS			4,495		151

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

The members have not required the company to obtain an audit of its financial statements for the period 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
- (b) and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

Balance Sheet - continued
31 March 2019

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 19 June 2019 and were signed by:

Mrs C M Chatburn - Director

**Notes to the Financial Statements
for the Period 1 August 2018 to 31 March 2019**

1. STATUTORY INFORMATION

Pure Perfection (Barrowford) 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.

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	- 15% on cost
Fixtures and fittings	- 15% on cost
Computer equipment	- 33% on cost

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 period 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 period 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.

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 period was 3 (2018 - 3).

Notes to the Financial Statements - continued
for the Period 1 August 2018 to 31 March 2019

4. **TANGIBLE FIXED ASSETS**

	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 1 August 2018	2,636	3,345	380	6,361
Additions	1,667	917	-	2,584
At 31 March 2019	<u>4,303</u>	<u>4,262</u>	<u>380</u>	<u>8,945</u>
DEPRECIATION				
At 1 August 2018	702	1,287	220	2,209
Charge for period	542	559	126	1,227
At 31 March 2019	<u>1,244</u>	<u>1,846</u>	<u>346</u>	<u>3,436</u>
NET BOOK VALUE				
At 31 March 2019	<u>3,059</u>	<u>2,416</u>	<u>34</u>	<u>5,509</u>
At 31 July 2018	<u>1,934</u>	<u>2,058</u>	<u>160</u>	<u>4,152</u>

5. **DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2019 £	2018 £
Trade debtors	1	1,606
Other debtors	1,000	1,000
Prepayments	465	126
	<u>1,466</u>	<u>2,732</u>

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

	2019 £	2018 £
Trade creditors	1,332	851
Amounts owed to group undertakings	2,354	-
Tax	3,413	2,712
Social security and other taxes	617	1,006
VAT	2,958	4,519
Directors' current accounts	3,117	2,626
Accrued expenses	930	930
	<u>14,721</u>	<u>12,644</u>

7. **CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	2019 £	2018 £
Other creditors	<u>20,000</u>	<u>20,000</u>

Notes to the Financial Statements - continued
for the Period 1 August 2018 to 31 March 2019

8. **DIRECTOR'S ADVANCES, CREDITS AND GUARANTEES**

The following advances and credits to a director subsisted during the period ended 31 March 2019 and the year ended 31 July 2018:

	2019 £	2018 £
Mrs C M Chatburn		
Balance outstanding at start of period	(2,626)	(2,619)
Amounts advanced	3,224	14,467
Amounts repaid	(2,579)	(14,474)
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of period	<u>(1,981)</u>	<u>(2,626)</u>

9. **RELATED PARTY DISCLOSURES**

Related parties are Pure Perfection (Accrington) Ltd and Pure Perfection (Clitheroe) Ltd due to C Chatburn being the only shareholder of all three companies.

At 31 March 2019, £653 (2018: £nil) was owed to Pure Perfection (Accrington) Ltd by Pure Perfection (Barrowford) Ltd.

At 31 March 2019, £1,702 (2018:nil) was owed to Pure Perfection (Clitheroe) Ltd by Pure Perfection (Barrowford) Ltd.

10. **ULTIMATE CONTROLLING PARTY**

The ultimate controlling party is Mrs C M Chatburn.

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.