

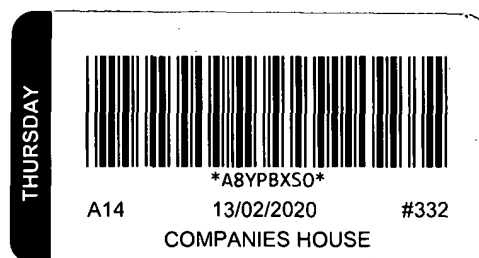
Company Registration No. 9793368 (England and Wales)

Body Arts (Doncaster) Ltd

**Unaudited
Financial Statements**

for the year ended 30 September 2019

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Body Arts (Doncaster) Ltd

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Body Arts (Doncaster) Ltd
Statement of financial position
as at 30 September 2019

	Notes	2019 £	£	2018 £	£
Fixed assets					
Intangible assets	3		4,000		6,000
Tangible assets	4		475		633
			<u>4,475</u>		<u>6,633</u>
Current assets					
Stocks		2,468		2,350	
Debtors	5	16,878		12,687	
Cash at bank and in hand		1,099		431	
		<u>20,445</u>		<u>15,468</u>	
Creditors: amounts falling due within one year	6	(11,986)		(11,530)	
Net current assets			<u>8,459</u>		<u>3,938</u>
Total assets less current liabilities			<u>12,934</u>		<u>10,571</u>
Capital and reserves					
Called up share capital	7		1		1
Profit and loss reserves			12,933		10,570
Total equity			<u>12,934</u>		<u>10,571</u>

The director of the company has elected not to include a copy of the income statement within the financial statements.

For the financial year ended 30 September 2019 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The director acknowledges her responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The member has not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved and signed by the director and authorised for issue on 16 January 2020



S D Sharratt
Director

Company Registration No. 9793368

Body Arts (Doncaster) Ltd

Notes to the financial statements for the year ended 30 September 2019

1 Accounting policies

Accounting convention

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the requirements of the Companies Act 2006 as applicable to companies subject to the small companies regime. The disclosure requirements of section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

The financial statements are prepared in sterling, which is the functional currency of the company.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

Turnover

Turnover is recognised on the supply of service to the customer.

Intangible fixed assets - goodwill

Goodwill represents the excess of the cost of acquisition of unincorporated businesses over the fair value of net assets acquired. It is initially recognised as an asset at cost and is subsequently measured at cost less accumulated amortisation and accumulated impairment losses. Goodwill is considered to have a finite useful life and is amortised on a systematic basis over its expected life of 5 years.

Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures, fittings & equipment	25% Reducing Balance
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Stocks

Stock is recognised at cost less net realisable value.

Changes in the fair value of derivatives that are designated and qualify as fair value hedges are recognised in profit or loss immediately, together with any changes in the fair value of the hedged asset or liability that are attributable to the hedged risk.

Current tax

The tax currently payable is based on taxable profit for the year. Taxable profit differs from net profit as reported in the income statement because it excludes items of income or expense that are taxable or deductible in other years and it further excludes items that are never taxable or deductible. The company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the reporting end date.

2 Employees

The average monthly number of persons (including directors) employed by the company during the year was 1 (2018 - 1).

Body Arts (Doncaster) Ltd

Notes to the financial statements (continued)

for the year ended 30 September 2019

3 Intangible fixed assets

	Goodwill £
Cost	
At 1 October 2018 and 30 September 2019	10,000
Amortisation and impairment	
At 1 October 2018	4,000
Amortisation charged for the year	2,000
At 30 September 2019	6,000
Carrying amount	
At 30 September 2019	4,000
At 30 September 2018	6,000

4 Tangible fixed assets

	Fixtures, fittings & equipment £
Cost	
At 1 October 2018 and 30 September 2019	1,500
Depreciation and impairment	
At 1 October 2018	867
Depreciation charged in the year	158
At 30 September 2019	1,025
Carrying amount	
At 30 September 2019	475
At 30 September 2018	633

5 Debtors

	2019 £	2018 £
Amounts falling due within one year:		
Directors loan account	16,269	12,011
Prepayments and accrued income	609	676
	16,878	12,687

Body Arts (Doncaster) Ltd

Notes to the financial statements (continued)

for the year ended 30 September 2019

6 Creditors: amounts falling due within one year

	2019 £	2018 £
Trade creditors	-	191
Corporation tax	10,486	9,899
Accruals and deferred income	1,500	1,440
	<u>11,986</u>	<u>11,530</u>

7 Called up share capital

	2019 £	2018 £
Ordinary share capital Issued and fully paid 1 Ordinary Shares of £1 each	<u>1</u>	<u>1</u>

8 Controlling Interest

The company was controlled throughout the year by the director by virtue of the 100% ownership of the issued share capital.

9 Company Information

Body Arts (Doncaster) Ltd is a private company limited by shares incorporated in England and Wales. The registered office is 29 Market Place, Doncaster, West Yorkshire, DN1 1NE.