

## **Statement of Consent to Prepare Abridged Financial Statements**

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All of the members of The Breast Expert Ltd have consented to the preparation of the abridged statement of comprehensive income and the abridged statement of financial position for the period ending 31 January 2017 in accordance with Section 444(2A) of the Companies Act 2006.

COMPANY REGISTRATION NUMBER: 09961901

**The Breast Expert Ltd**

**Filleted Unaudited Abridged Financial Statements**

**31 January 2017**

# **The Breast Expert Ltd**

## **Abridged Financial Statements**

**Period from 20 January 2016 to 31 January 2017**

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| <b>Contents</b>                            | <b>Page</b> |
|--|-------------|
| Abridged statement of financial position   | <b>1</b>    |
| Notes to the abridged financial statements | <b>2</b>    |

# The Breast Expert Ltd

## Abridged Statement of Financial Position

**31 January 2017**

|   | Note | 31 Jan 17<br>£ |
|---|------|----------------|
| <b>Fixed assets</b>                                   |      |                |
| Tangible assets                                       | 5    | 779            |
| <b>Current assets</b>                                 |      |                |
| Cash at bank and in hand                              |      | 13,633         |
| <b>Creditors: amounts falling due within one year</b> |      | 14,828         |
| <b>Net current liabilities</b>                        |      | 1,195          |
| <b>Total assets less current liabilities</b>          |      | ( 416)         |
| <b>Net liabilities</b>                                |      | ( 416)         |
| <b>Capital and reserves</b>                           |      |                |
| Called up share capital                               |      | 100            |
| Profit and loss account                               |      | ( 516)         |
| <b>Members deficit</b>                                |      | ( 416)         |

These abridged financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In accordance with section 444 of the Companies Act 2006, the abridged statement of comprehensive income has not been delivered.

For the period ending 31 January 2017 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities:

- The members have not required the company to obtain an audit of its abridged financial statements for the period in question in accordance with section 476 ;
- The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of abridged financial statements .

These abridged financial statements were approved by the board of directors and authorised for issue on 4 October 2017 , and are signed on behalf of the board by:

Mrs N Byrne

Director

Company registration number: 09961901

# **The Breast Expert Ltd**

## **Notes to the Abridged Financial Statements**

**Period from 20 January 2016 to 31 January 2017**

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### **1. General information**

The company is a private company limited by shares, registered in England and Wales. The address of the registered office is Repton Manor, Repton Avenue, Ashford, Kent, TN23 3GP.

### **2. Statement of compliance**

These abridged financial statements have been prepared in compliance with the provisions of FRS 102 Section 1A, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland'.

### **3. Accounting policies**

#### **Basis of preparation**

The abridged financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

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

#### **Judgements and key sources of estimation uncertainty**

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances .

#### **Revenue recognition**

Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts and Value Added Tax. Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer (usually on despatch of the goods); the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity; and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

#### **Tangible assets**

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses. An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other comprehensive income and accumulated in equity, except to the extent it reverses a revaluation decrease of the same asset previously recognised in profit or loss. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other comprehensive income to the extent of any previously recognised revaluation increase accumulated in equity in respect of that asset. Where a revaluation decrease exceeds the accumulated revaluation gains accumulated in equity in respect of that asset, the excess shall be recognised in profit or loss.

## Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Equipment - 33% straight line

## Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date. For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets. For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the company are assigned to those units .

## 4. Employee numbers

The average number of persons employed by the company during the period, including the director, amounted to 1 .

## 5. Tangible assets

|                           | £    |
|---------------------------|------|
| <b>Cost</b>               |      |
| Additions                 | 849  |
|                           | ---- |
| <b>At 31 January 2017</b> | 849  |
|                           | ---- |
| <b>Depreciation</b>       |      |
| Charge for the period     | 70   |
|                           | ---- |
| <b>At 31 January 2017</b> | 70   |
|                           | ---- |
| <b>Carrying amount</b>    |      |
| <b>At 31 January 2017</b> | 779  |
|                           | ---- |

## 6. Director's advances, credits and guarantees

During the period the director entered into the following advances and credits with the company:

**31 Jan 17**

|             | Balance brought<br>forward | Amounts repaid | Balance<br>outstanding |
|-------------|----------------------------|----------------|------------------------|
|             | £                          | £              | £                      |
| Mrs N Byrne | —                          | ( 4,353)       | ( 4,353)               |
|             | ---                        | -----          | -----                  |

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.