

Company registration number: 10377415

BELLABEAT UK LTD

Unaudited filleted financial statements

30 September 2023

BELLABEAT UK LTD

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Directors and other information

Director	Sandro Mur
Company number	10377415
Registered office	18 Old Orchard Close Uxbridge England UB8 3LH

BELLABEAT UK LTD**Statement of financial position****30 September 2023**

	Note	2023 £	£	2022 £	£
Current assets					
Debtors	4	123,620		123,620	
Cash at bank and in hand		20,155		20,155	
		<u>143,775</u>		<u>143,775</u>	
Creditors: amounts falling due within one year	5	(17,081)		(17,081)	
		<u></u>		<u></u>	
Net current assets			126,694		126,694
			<u>126,694</u>		<u>126,694</u>
Total assets less current liabilities			<u>126,694</u>		<u>126,694</u>
			<u>126,694</u>		<u>126,694</u>
Net assets			<u>126,694</u>		<u>126,694</u>
			<u></u>		<u></u>
Capital and reserves					
Called up share capital			100		100
Profit and loss account			126,594		126,594
			<u>126,694</u>		<u>126,694</u>
Shareholder funds			<u>126,694</u>		<u>126,694</u>
			<u></u>		<u></u>

For the year ending 30 September 2023 the company was entitled to exemption from audit under section 480 of the Companies Act 2006 relating to dormant companies.

Director's responsibilities:

- 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;
- The director acknowledges their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These 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 Section 1A of 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 statement of comprehensive income has not been delivered.

These financial statements were approved by the board of directors and authorised for issue on 05 December 2023 , and are signed on behalf of the board by:

Sandro Mur

Director

Company registration number: 10377415

BELLABEAT UK LTD**Statement of changes in equity****Year ended 30 September 2023**

	Called up share capital	Profit and loss account	Total
	£	£	£
At 1 October 2021	100	141,957	142,057
Profit/(loss) for the year		(15,363)	(15,363)
Total comprehensive income for the year	<u>-</u>	<u>(15,363)</u>	<u>(15,363)</u>
At 30 September 2022 and 1 October 2022	100	126,594	126,694
Profit/(loss) for the year		-	-
Total comprehensive income for the year	<u>-</u>	<u>-</u>	<u>-</u>
At 30 September 2023	<u>100</u>	<u>126,594</u>	<u>126,694</u>

BELLABEAT UK LTD

Notes to the financial statements

Year ended 30 September 2023

1. General information

The company is a private company limited by shares, registered in England & Wales. The address of the registered office is 18 Old Orchard Close, Uxbridge, England, UB8 3LH.

2. 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 fair view. The financial statements are prepared in Sterling which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £. The financial statements have been prepared under historical cost convention. The principal accounting policies adopted are set out below.

Income statement policy

The company is dormant as defined by section 1169 of the Companies Act 2006. The company incurred no significant transactions during the current year or prior year.

Taxation

The taxation expense represents the aggregate amount of current and deferred tax recognised in the reporting period. Tax is recognised in the statement of comprehensive income, except to the extent that it relates to items recognised in other comprehensive income or directly in capital and reserves. In this case, tax is recognised in other comprehensive income or directly in capital and reserves, respectively. Current tax is recognised on taxable profit for the current and past periods. Current tax is measured at the amounts of tax expected to pay or recover using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

Deferred tax is recognised in respect of all timing differences at the reporting date. Unrelieved tax losses and other deferred tax assets are recognised to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date that are expected to apply to the reversal of the timing difference.

Financial instruments

A financial asset or a financial liability is recognised only when the company becomes a party to the contractual provisions of the instrument. Basic financial instruments are initially recognised at the transaction price, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument. Debt instruments are subsequently measured at amortised cost. Where investments in non-convertible preference shares and non-puttable ordinary shares or preference shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in profit or loss. All other such investments are subsequently measured at cost less impairment. Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument. Other financial instruments are subsequently measured at fair value, with any changes recognised in profit or loss, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised in profit or loss immediately. For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets or either assessed individually or grouped on the basis of similar credit risk characteristics. Any reversals of impairment are recognised in profit or loss immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

3. Employee numbers

The average number of persons employed by the company during the year amounted to 1 (2022: 1).

4. Debtors

	2023	2022
	£	£
Other debtors	123,620	123,620
	<hr/>	<hr/>

5. Creditors: amounts falling due within one year

	2023	2022
	£	£
Social security and other taxes	86	86
Other creditors	16,995	16,995
	<u>17,081</u>	<u>17,081</u>

6. Parent company

The company's ultimate parent undertaking is Bellabeat Inc, a company incorporated in the United States of America.

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.