

BEAUTY CENTRAL UK LIMITED

Abridged Accounts

Period of accounts

Start date: 01 May 2022

End date: 30 April 2023

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Accountant's report

You consider that the company is exempt from an audit for the year ended 30 April 2023 . You have acknowledged, on the balance sheet, your responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts. These responsibilities include preparing accounts that give a true and fair view of the state of affairs of the company at the end of the financial year and of its profit or loss for the financial year.

In accordance with your instructions, we have prepared the accounts which comprise the Profit and Loss Account, the Statement of Comprehensive Income, the Balance Sheet, the Statement of Changes in Equity and the related notes from the accounting records of the company and on the basis of information and explanations you have given to us.

We have not carried out an audit or any other review, and consequently we do not express any opinion on these accounts.

H and R Accounts Services and general Admin Ltd
30 April 2023

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H and R Accounts Services and general Admin Ltd
17 Queens Croft
Newport
NP20 5FF
28 January 2024

BEAUTY CENTRAL UK LIMITED
Statement of Financial Position
As at 30 April 2023

	Notes	2023 £	2022 £
Fixed assets			
Tangible fixed assets	3	24,262	22,112
		24,262	22,112
Current assets			
Stocks		2,000	2,000
Cash at bank and in hand		5,394	573
		7,394	2,573
Creditors: amount falling due within one year		(39,343)	(17,389)
Net current liabilities		(31,949)	(14,816)
Total assets less current liabilities		(7,687)	7,296
Creditors: amount falling due after more than one year		(12,578)	(16,838)
Provisions for liabilities		(163)	0
Net liabilities		(20,428)	(9,542)
Capital and reserves			
Called up share capital		1	1
Profit and loss account		(20,429)	(9,543)
Shareholder's funds		(20,428)	(9,542)

For the year ended 30 April 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities:

1. The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.
2. The director acknowledges their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

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 the provisions of Part 15 of the Companies Act 2006. In accordance with Section 444 of the Companies Act 2006, the income statement has not been delivered to the Registrar of Companies.

The members have agreed to the preparation of abridged accounts for this accounting period in accordance with section 444(2A).

The financial statements were approved by the director on 28 January 2024 and were signed by:

Sophia Afsar

Director

BEAUTY CENTRAL UK LIMITED
Notes to the Abridged Financial Statements
For the year ended 30 April 2023

General Information

BEAUTY CENTRAL UK LIMITED is a private company, limited by shares, registered in , registration number 10731297, registration address 51A CROSS STREET, 51A CROSS STREET ABERGAVENNY, NP7 5EU.

The presentation currency is £ sterling.

1. Accounting policies

Significant accounting policies

Statement of compliance

These financial statements have been prepared in compliance with FRS 102 – The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

Basis of preparation

The financial statements have been prepared under the historical cost convention as modified by the revaluation of land and buildings and certain financial instruments measured at fair value in accordance with the accounting policies.

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

Turnover

Turnover comprises the invoiced value of goods and services supplied by the company, net of Value Added Tax and trade discounts.

Government grants

Government grants received are credited to deferred income. Grants towards capital expenditure are released to the income statement over the expected useful life of the assets. Grants received towards revenue expenditure are released to the income statement as the related expenditure is incurred.

Operating lease rentals

Rentals payable under operating leases are charged against income on a straight line basis over the lease term.

Tangible fixed assets

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Land and Buildings	20 Straight Line
Plant and Machinery	5 Straight Line
Fixtures and Fittings	3 Straight Line

Assets on finance lease and hire purchase

Assets held under finance lease or hire purchase contracts i.e. those contracts where substantially all the risks and rewards of ownership have passed to the company, are included in the appropriate category of tangible fixed assets and depreciated over the shorter of the lease term and their estimated expected useful lives.

Future obligations under such contracts are included in creditors net of the finance charge allocated to future periods.

Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow moving items. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

Provisions

Provisions are recognised when the company has a present obligation as a result of a past event which it is more probable than not will result in an outflow of economic benefits that can be reasonably estimated.

2. Average number of employees

Average number of employees during the year was 3 (2022 : 3).

3. Tangible fixed assets

Cost or valuation	Plant and Machinery	Fixtures and Fittings	Land and Buildings	Total
	£	£	£	£
At 01 May 2022	15,855	7,017	5,000	27,872
Additions	6,262	2,085	-	8,347
Disposals	-	-	-	-
At 30 April 2023	22,117	9,102	5,000	36,219
Depreciation				
At 01 May 2022	3,171	2,339	250	5,760
Charge for year	3,175	2,772	250	6,197
On disposals	-	-	-	-
At 30 April 2023	6,346	5,111	500	11,957
Net book values				
Closing balance as at 30 April 2023	15,771	3,991	4,500	24,262
Opening balance as at 01 May 2022	12,684	4,678	4,750	22,112

The net book value of Land and Buildings includes £ 4,500 (2022 £4,750) in respect of assets leased under finance leases or hire purchase contracts.

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.