

REGISTERED NUMBER: 11342184 (England and Wales)

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2021

FOR

HIGH DEFINITION AESTHETICS B'HAM LTD

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FOR THE YEAR ENDED 31 MAY 2021

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HIGH DEFINITION AESTHETICS B'HAM LTD

COMPANY INFORMATION
FOR THE YEAR ENDED 31 MAY 2021

DIRECTOR: R Kumar

REGISTERED OFFICE: 37 Vyse Street
Birmingham
West Midlands
B18 6JY

REGISTERED NUMBER: 11342184 (England and Wales)

BALANCE SHEET
31 MAY 2021

	Notes	31/5/21 £	£	31/5/20 £	£
FIXED ASSETS					
Tangible assets	4		58,786		3,928
Investments	5		41,400		-
			100,186		3,928
CURRENT ASSETS					
Debtors	6	-		2,570	
Cash at bank and in hand		94,581		48,191	
		94,581		50,761	
CREDITORS					
Amounts falling due within one year	7	128,254		12,163	
NET CURRENT (LIABILITIES)/ASSETS			(33,673)		38,598
TOTAL ASSETS LESS CURRENT LIABILITIES			66,513		42,526
CREDITORS					
Amounts falling due after more than one year	8		21,000		21,000
NET ASSETS			45,513		21,526
CAPITAL AND RESERVES					
Called up share capital	10		1,000		1,000
Retained earnings	11		44,513		20,526
SHAREHOLDERS' FUNDS			45,513		21,526

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 May 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 May 2021 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) 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 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 MAY 2021

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

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 and authorised for issue on 19 May 2022 and were signed by:

R Kumar - Director

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2021

1. STATUTORY INFORMATION

High Definition Aesthetics B'ham Ltd 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 reducing balance
Fixtures and fittings	- 10% on reducing balance

Taxation

Taxation for the year 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 year 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.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 7 (2020 - 6) .

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MAY 2021

4. TANGIBLE FIXED ASSETS

	Plant and machinery £	Fixtures and fittings £	Totals £
COST			
At 1 June 2020	-	4,850	4,850
Additions	65,000	-	65,000
At 31 May 2021	<u>65,000</u>	<u>4,850</u>	<u>69,850</u>
DEPRECIATION			
At 1 June 2020	-	922	922
Charge for year	9,750	392	10,142
At 31 May 2021	<u>9,750</u>	<u>1,314</u>	<u>11,064</u>
NET BOOK VALUE			
At 31 May 2021	<u>55,250</u>	<u>3,536</u>	<u>58,786</u>
At 31 May 2020	<u>-</u>	<u>3,928</u>	<u>3,928</u>

5. FIXED ASSET INVESTMENTS

	Unlisted investments £
COST	
Additions	41,400
At 31 May 2021	<u>41,400</u>
NET BOOK VALUE	
At 31 May 2021	<u>41,400</u>

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/5/21 £	31/5/20 £
HMRC JRS	<u>-</u>	<u>2,570</u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/5/21 £	31/5/20 £
Trade creditors	1,337	2,093
Tax	3,893	3,893
Social security and other taxes	15,272	3,273
Inter Company	86,328	-
Directors' current accounts	19,804	2,304
Accrued expenses	1,620	600
	<u>128,254</u>	<u>12,163</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MAY 2021

8. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	31/5/21	31/5/20
	£	£
Bank loans (see note 9)	<u>21,000</u>	<u>21,000</u>
Amounts falling due in more than five years:		
Repayable by instalments		
Bounce Back Loan	<u>21,000</u>	<u>21,000</u>

9. LOANS

An analysis of the maturity of loans is given below:

	31/5/21	31/5/20
	£	£
Amounts falling due in more than five years:		
Repayable by instalments		
Bounce Back Loan	<u>21,000</u>	<u>21,000</u>

10. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:			31/5/21	31/5/20
Number:	Class:	Nominal value:	£	£
1,000	Ordinary	£1	<u>1,000</u>	<u>1,000</u>

11. RESERVES

	Retained earnings
	£
At 1 June 2020	20,526
Profit for the year	<u>23,987</u>
At 31 May 2021	<u>44,513</u>

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.