

REGISTERED NUMBER: 11342184 (England and Wales)

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2022

FOR

HIGH DEFINITION AESTHETICS B'HAM LTD

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FOR THE YEAR ENDED 31 MAY 2022

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HIGH DEFINITION AESTHETICS B'HAM LTD

COMPANY INFORMATION
FOR THE YEAR ENDED 31 MAY 2022

DIRECTOR: R Kumar

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

REGISTERED NUMBER: 11342184 (England and Wales)

BALANCE SHEET
31 MAY 2022

	Notes	31/5/22 £	£	31/5/21 £	£
FIXED ASSETS					
Tangible assets	4		50,144		58,786
Investments	5		41,400		41,400
			91,544		100,186
CURRENT ASSETS					
Cash at bank and in hand		50,741		94,581	
CREDITORS					
Amounts falling due within one year	6	211,701		128,254	
NET CURRENT LIABILITIES			(160,960)		(33,673)
TOTAL ASSETS LESS CURRENT LIABILITIES			(69,416)		66,513
CREDITORS					
Amounts falling due after more than one year	7		16,802		21,000
NET (LIABILITIES)/ASSETS			(86,218)		45,513
CAPITAL AND RESERVES					
Called up share capital	9		1,000		1,000
Retained earnings	10		(87,218)		44,513
SHAREHOLDERS' FUNDS			(86,218)		45,513

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 May 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 May 2022 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 2022

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 27 October 2023 and were signed by:

R Kumar - Director

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2022

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 6 (2021 - 7) .

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MAY 2022

4. TANGIBLE FIXED ASSETS

	Plant and machinery £	Fixtures and fittings £	Totals £
COST			
At 1 June 2021 and 31 May 2022	<u>65,000</u>	<u>4,850</u>	<u>69,850</u>
DEPRECIATION			
At 1 June 2021	9,750	1,314	11,064
Charge for year	<u>8,288</u>	<u>354</u>	<u>8,642</u>
At 31 May 2022	<u>18,038</u>	<u>1,668</u>	<u>19,706</u>
NET BOOK VALUE			
At 31 May 2022	<u>46,962</u>	<u>3,182</u>	<u>50,144</u>
At 31 May 2021	<u>55,250</u>	<u>3,536</u>	<u>58,786</u>

5. FIXED ASSET INVESTMENTS

	Unlisted investments £
COST	
At 1 June 2021 and 31 May 2022	<u>41,400</u>
NET BOOK VALUE	
At 31 May 2022	<u>41,400</u>
At 31 May 2021	<u>41,400</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/5/22 £	31/5/21 £
Trade creditors	-	1,337
Tax	3,893	3,893
Social security and other taxes	3,059	15,272
Inter Company	203,129	86,328
Directors' current accounts	-	19,804
Accrued expenses	<u>1,620</u>	<u>1,620</u>
	<u>211,701</u>	<u>128,254</u>

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

	31/5/22 £	31/5/21 £
Bank loans (see note 8)	<u>16,802</u>	<u>21,000</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MAY 2022

7.	CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR - continued	31/5/22	31/5/21
		£	£
	Amounts falling due in more than five years:		
	Repayable by instalments		
	Bounce Back Loan	<u>16,802</u>	<u>21,000</u>
8.	LOANS		
	An analysis of the maturity of loans is given below:		
		31/5/22	31/5/21
		£	£
	Amounts falling due in more than five years:		
	Repayable by instalments		
	Bounce Back Loan	<u>16,802</u>	<u>21,000</u>
9.	CALLED UP SHARE CAPITAL		
	Allotted, issued and fully paid:		
	Number: Class:	Nominal value:	31/5/22
			31/5/21
			£
			£
	1,000 Ordinary	£1	<u>1,000</u>
			<u>1,000</u>
10.	RESERVES		
			Retained earnings £
	At 1 June 2021		44,513
	Deficit for the year		<u>(131,731)</u>
	At 31 May 2022		<u><u>(87,218)</u></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.