

**UNAUDITED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30TH JUNE 2022**

**FOR**

**BLUE RAVEN DENTAL AND FACIAL COSMETICS  
LTD**

BLUE RAVEN DENTAL AND FACIAL COSMETICS  
LTD (REGISTERED NUMBER: 12073241)

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FOR THE YEAR ENDED 30TH JUNE 2022

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BLUE RAVEN DENTAL AND FACIAL COSMETICS  
LTD

COMPANY INFORMATION  
FOR THE YEAR ENDED 30TH JUNE 2022

**DIRECTORS:**

Mrs P L Magee  
Mr K J Magee

**REGISTERED OFFICE:**

2-4 Halfway Road  
Halfway  
Sheerness  
Kent  
ME12 3AU

**REGISTERED NUMBER:**

12073241 (England and Wales)

**ACCOUNTANTS:**

Stephen Hill Partnership Limited  
139-141 Watling Street  
Gillingham  
Kent  
ME7 2YY

BLUE RAVEN DENTAL AND FACIAL COSMETICS  
LTD (REGISTERED NUMBER: 12073241)

BALANCE SHEET  
30TH JUNE 2022

	Notes	30.6.22 £	£	30.6.21 £	£
<b>FIXED ASSETS</b>					
Tangible assets	4		89,721		101,690
<b>CURRENT ASSETS</b>					
Debtors	5	26,359		20,106	
Cash at bank		<u>9,862</u>		<u>14,778</u>	
		36,221		34,884	
<b>CREDITORS</b>					
Amounts falling due within one year	6	<u>55,410</u>		<u>32,983</u>	
<b>NET CURRENT (LIABILITIES)/ASSETS</b>			<u>(19,189)</u>		<u>1,901</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			70,532		103,591
<b>CREDITORS</b>					
Amounts falling due after more than one year	7		<u>70,338</u>		<u>103,795</u>
<b>NET ASSETS/(LIABILITIES)</b>			<u>194</u>		<u>(204)</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital			100		100
Retained earnings			<u>94</u>		<u>(304)</u>
			<u>194</u>		<u>(204)</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30th June 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 30th June 2022 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their 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.

BLUE RAVEN DENTAL AND FACIAL COSMETICS  
LTD (REGISTERED NUMBER: 12073241)

BALANCE SHEET - continued  
30TH JUNE 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 Board of Directors and authorised for issue on 22nd March 2023 and were signed on its behalf by:

Mr K J Magee - Director

The notes form part of these financial statements

BLUE RAVEN DENTAL AND FACIAL COSMETICS  
LTD (REGISTERED NUMBER: 12073241)

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30TH JUNE 2022

1. **STATUTORY INFORMATION**

Blue Raven Dental and Facial Cosmetics 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 and value added tax.

**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	- 10% on cost
Fixtures and fittings	- 10% on cost
Motor vehicles	- 20% on reducing balance
Computer equipment	- 10% on cost

Tangible fixed assets under the cost model are stated at historical cost less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

The assets' residual values, useful lives and depreciation methods are reviewed and adjusted prospectively if appropriate, or if there is an indication of significant change since the last reporting date.

Gains and losses on disposals are determined by comparing the proceeds with the carrying value amount and are recognised in the Income Statement.

**Financial instruments**

The company only enters into basic financial instruments transactions that result in the recognition of financial assets and liabilities like trade and other debtors and creditors, loans from banks and other third parties and loans to related parties.

**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.

BLUE RAVEN DENTAL AND FACIAL COSMETICS  
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NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30TH JUNE 2022

2. **ACCOUNTING POLICIES - continued**

**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.

**Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

**Pension costs and other post-retirement benefits**

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

**Debtors**

Short term debtors are measured at transaction price, less any impairment.

**Cash and cash equivalents**

Cash is represented by cash in hand and deposits with financial instruments.

**Creditors**

Short term creditors are measured at the transaction price.

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 2 (2021 - 2) .

4. **TANGIBLE FIXED ASSETS**

	Plant and machinery £	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
<b>COST</b>					
At 1st July 2021	70,000	17,874	31,684	6,951	126,509
Additions	1,870	-	-	999	2,869
At 30th June 2022	<u>71,870</u>	<u>17,874</u>	<u>31,684</u>	<u>7,950</u>	<u>129,378</u>
<b>DEPRECIATION</b>					
At 1st July 2021	14,000	3,287	6,337	1,195	24,819
Charge for year	7,187	1,787	5,069	795	14,838
At 30th June 2022	<u>21,187</u>	<u>5,074</u>	<u>11,406</u>	<u>1,990</u>	<u>39,657</u>
<b>NET BOOK VALUE</b>					
At 30th June 2022	<u>50,683</u>	<u>12,800</u>	<u>20,278</u>	<u>5,960</u>	<u>89,721</u>
At 30th June 2021	<u>56,000</u>	<u>14,587</u>	<u>25,347</u>	<u>5,756</u>	<u>101,690</u>

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NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30TH JUNE 2022

5. **DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	30.6.22	30.6.21
	£	£
Other debtors	<u>26,359</u>	<u>20,106</u>

6. **CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	30.6.22	30.6.21
	£	£
Hire purchase contracts	6,839	6,668
Taxation and social security	16,544	1,667
Other creditors	<u>32,027</u>	<u>24,648</u>
	<u>55,410</u>	<u>32,983</u>

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

	30.6.22	30.6.21
	£	£
Hire purchase contracts	16,299	20,897
Other creditors	<u>54,039</u>	<u>82,898</u>
	<u>70,338</u>	<u>103,795</u>

8. **DIRECTORS' ADVANCES, CREDITS AND GUARANTEES**

The following advances and credits to a director subsisted during the year ended 30th June 2022 and the period ended 30th June 2021:

	30.6.22	30.6.21
	£	£
<b>Mr K J Magee</b>		
Balance outstanding at start of year	20,106	-
Amounts advanced	26,359	20,106
Amounts repaid	(20,106)	-
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of year	<u>26,359</u>	<u>20,106</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.