

TWILIGHT FRAGRANCES LIMITED
FINANCIAL STATEMENTS
FOR THE PERIOD FROM 19 FEBRUARY 2020 TO 31 MARCH 2021

TWILIGHT FRAGRANCES LIMITED
FINANCIAL STATEMENTS
CONTENTS

	Page
<u>Company information</u>	<u>3</u>
<u>Statement of financial position</u>	<u>4</u>
<u>Notes to the accounts</u>	<u>5</u>

TWILIGHT FRAGRANCES LIMITED
COMPANY INFORMATION
FOR THE PERIOD FROM 19 FEBRUARY 2020 TO 31 MARCH 2021

Director	Saajan Thakrar
Company Number	12471101 (England and Wales)
Registered Office	Unit 4 Imperial Park Business Centre Stonefield Way Ruislip HA4 0JW
Accountants	CAAT Advisory Limited Wework Southbank Central 30 Stamford Street London SE1 9LQ

TWILIGHT FRAGRANCES LIMITED
STATEMENT OF FINANCIAL POSITION
AS AT 31 MARCH 2021

	Notes	2021 £
Fixed assets		
Investments	4	30
Current assets		
Debtors	5	1,763,338
Creditors: amounts falling due within one year	6	(1,760,747)
Net current assets		2,591
Net assets		2,621
Capital and reserves		
Called up share capital		100
Profit and loss account		2,521
Shareholders' funds		2,621

For the period ending 31 March 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts 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 FRS 102 Section 1A - Small Entities. The profit and loss account has not been delivered to the Registrar of Companies.

The financial statements were approved by the Board and authorised for issue on 17 February 2022 and were signed on its behalf by

SaaJan Thakrar
Director

Company Registration No. 12471101

TWILIGHT FRAGRANCES LIMITED
NOTES TO THE ACCOUNTS
FOR THE PERIOD FROM 19 FEBRUARY 2020 TO 31 MARCH 2021

1 Statutory information

TWILIGHT FRAGRANCES LIMITED is a private company, limited by shares, registered in England and Wales, registration number 12471101. The registered office is Unit 4 Imperial Park Business Centre, Stonefield Way, Ruislip, HA4 0JW.

2 Compliance with accounting standards

The accounts have been prepared in accordance with the provisions of FRS 102 Section 1A Small Entities. There were no material departures from that standard.

3 Accounting policies

The principal accounting policies adopted in the preparation of the financial statements are set out below and have been consistently applied within the same accounts.

Basis of preparation

The accounts have been prepared under the historical cost convention as modified by the revaluation of certain fixed assets.

Presentation currency

The accounts are presented in £ sterling.

Interest receivable

Interest receivable relates to interest charged on loans and is recognised on an accruals basis using the loan interest rate charged and includes related loan arrangement fees.

Financial instruments

Basic financial instruments are recognised at amortised cost, except for investments in non-convertible preference and non-puttable ordinary shares which are measured at fair value, with changes recognised in profit or loss. Derivative financial instruments are initially recorded at cost and thereafter at fair value with changes recognised in profit or loss.

4 Investments

	Subsidiary undertakings
	£
Valuation at 19 February 2020	-
Additions	30
Valuation at 31 March 2021	30

This represents a 30% investment in Phoenix Beauty Ltd a company registered in England.

5 Debtors: amounts falling due within one year

	2021
	£
Amounts due from group undertakings etc.	1,686,675
Other debtors	76,663
	1,763,338

TWILIGHT FRAGRANCES LIMITED
NOTES TO THE ACCOUNTS
FOR THE PERIOD FROM 19 FEBRUARY 2020 TO 31 MARCH 2021

6 Creditors: amounts falling due within one year	2021
	£
Taxes and social security	2,421
Other creditors	1,757,126
Accruals	1,200
	<hr/>
	1,760,747
	<hr/>

7 Transactions with related parties

Mr Saajan Thakrar is a director of Imperial Pharmaceuticals Limited and this company is owed £1,757,096 as at 31st March 2021. The subsidiary company Phoenix Beauty Ltd owes £1,686,675 as at 31st March 2021. Interest is payable/receivable on these loans.

8 Average number of employees

During the period the average number of employees was 0.

