REGISTERED NUMBER: 11274100 (England and Wales)

Unaudited Financial Statements

for the Period 26 March 2018 to 31 March 2019

for

Pure Perfection (Accrington) Limited

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for the Period 26 March 2018 to 31 March 2019

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Pure Perfection (Accrington) Limited

Company Information
for the Period 26 March 2018 to 31 March 2019

DIRECTOR:	Mrs C M Chatburn
REGISTERED OFFICE:	24 Warner Street Accrington BB5 1HN
REGISTERED NUMBER:	11274100 (England and Wales)
ACCOUNTANTS:	Egan Roberts Limited Chartered Accountants Suite 46 Manor Court Salesbury Hall Road Ribchester Lancashire PR3 3XR

Balance Sheet
31 March 2019

	Notes	£	£
FIXED ASSETS			
Intangible assets	4		**80,090**
Tangible assets	5		**4,180**
			84,270
CURRENT ASSETS			
Stocks	6	**7,413**	
Debtors	7	**976**	
Cash at bank and in hand		**14,199**	
		22,588	
CREDITORS			
Amounts falling due within one year	8	**104,778**	
NET CURRENT LIABILITIES			**(82,190)**
TOTAL ASSETS LESS CURRENT LIABILITIES			**2,080**
PROVISIONS FOR LIABILITIES			**794**
NET ASSETS			**1,286**
CAPITAL AND RESERVES			
Called up share capital			**100**
Retained earnings			**1,186**
SHAREHOLDERS' FUNDS			**1,286**

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 31 March 2019.

The members have not required the company to obtain an audit of its financial statements for the period ended 31 March 2019 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges her 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.

The notes form part of these financial statements

continued...

Balance Sheet - continued
31 March 2019

The financial statements have been prepared and delivered in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

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 on 19 June 2019 and were signed by:

Mrs C M Chatburn - Director

The notes form part of these financial statements

Notes to the Financial Statements for the Period 26 March 2018 to 31 March 2019

1. STATUTORY INFORMATION

Pure Perfection (Accrington) Limited 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.

Goodwill
Goodwill, being the amount paid in connection with the acquisition of a business in 2018, is being amortised evenly over its estimated useful life of ten years.

Intangible assets
Intangible assets are initially measured at cost. After initial recognition, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

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	- 25% on reducing balance
Fixtures and fittings	- 25% on reducing balance
Motor vehicles	- 25% on reducing balance
Computer equipment	- 25% on reducing balance

Stocks
Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation
Taxation for the period 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 period 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.

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2. **ACCOUNTING POLICIES - continued**

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.

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the period was 5 .

4. **INTANGIBLE FIXED ASSETS**

	Goodwill £
COST	
Additions	88,989
At 31 March 2019	88,989
AMORTISATION	
Amortisation for period	8,899
At 31 March 2019	8,899
NET BOOK VALUE	
At 31 March 2019	80,090

5. **TANGIBLE FIXED ASSETS**

	Improvements to property £	Plant and machinery £	Fixtures and fittings £
COST			
Additions	-	834	2,285
Reclassification/transfer	1,246	2,138	4,641
At 31 March 2019	1,246	2,972	6,926
DEPRECIATION			
Charge for period	-	427	237
Eliminated on disposal	-	-	-
Reclassification/transfer	1,246	1,054	4,452
At 31 March 2019	1,246	1,481	4,689
NET BOOK VALUE			
At 31 March 2019	-	1,491	2,237

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5. **TANGIBLE FIXED ASSETS - continued**

	Motor vehicles £	Computer equipment £	Totals £
COST			
Additions	-	273	3,392
Disposals	(21,500)	-	(21,500)
Reclassification/transfer	21,500	1,294	30,819
At 31 March 2019	-	1,567	12,711
DEPRECIATION			
Charge for period	272	143	1,079
Eliminated on disposal	(8,670)	-	(8,670)
Reclassification/transfer	8,398	972	16,122
At 31 March 2019	-	1,115	8,531
NET BOOK VALUE			
At 31 March 2019	-	452	4,180

6. **STOCKS**

	£
Stocks	7,413

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

	£
Trade debtors	1
Amounts owed by group undertakings	975
	976

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

	£
Trade creditors	1,514
Tax	7,834
Social security and other taxes	(130)
VAT	5,947
Directors' current accounts	89,102
Accrued expenses	511
	104,778

continued...

9. DIRECTOR'S ADVANCES, CREDITS AND GUARANTEES

The following advances and credits to a director subsisted during the period ended 31 March 2019:

	£
Mrs C M Chatburn	
Balance outstanding at start of period	-
Amounts advanced	100
Amounts repaid	(96,623)
Amounts written off	-
Amounts waived	-
Balance outstanding at end of period	(96,523)

10. RELATED PARTY DISCLOSURES

Related parties are Pure Perfection (Barrowford) Ltd and Pure Perfection (Clitheroe) Ltd due to Mrs C Chatburn being the sole shareholder of all three companies.

At 31.03.19 a balance of £653 was owed to Pure Perfection (Accrington) Ltd from Pure Perfection (Barrowford) Ltd.

At 31.03.19 a balance of £323 was owed to Pure Perfection (Accrington) Ltd from Pure Perfection (Clitheroe) Ltd.

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.