

Cosmetica Limited

Report and Accounts

31 March 2015

**Cosmetica Limited**  
**Report and accounts**  
**Contents**

	<b>Page</b>
Company information	1
Directors' report	2
Chartered Accountants' report	3
Profit and loss account	4
Balance sheet	5
Notes to the accounts	6-7

**Cosmetica Limited**  
**Company Information**

**Directors**

Amanda Freeburn  
Michele Goncalves Engel

**Accountants**

N Harris & Co  
155-157a Clapham High Street  
Jaybee House  
LONDON  
SW4 7SS

**Bankers**

Lloyds TSB  
95 George Street, Croydon  
Surrey  
CR9 2NS

**Registered office**

47b Thorne Road  
London  
SW8 2BY

**Registered number**

08120441

## **Cosmetica Limited**

**Registered number:**

**08120441**

## **Directors' Report**

The directors present their report and accounts for the year ended 31 March 2015.

### **Principal activities**

The company's principal activity during the year continued to be that of health services.

### **Directors**

The following persons served as directors during the year:

Amanda Freeburn

Michele Goncalves Engel

### **Political and charitable donations**

There were no political or charitable or charitable donations during the year under review

### **Directors' responsibilities**

The directors are responsible for preparing the report and accounts in accordance with applicable law and regulations.

Company law requires the directors to prepare accounts for each financial year. Under that law the directors have elected to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these accounts, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

### **Small company provisions**

This report has been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

This report was approved by the board on 29 April 2015 and signed on its behalf.

Amanda Freeburn

Director

Free company information from Datalog <http://www.datalog.co.uk>



## **Cosmetica Limited**

### **Chartered Accountants' report to the board of directors on the preparation of the unaudited statutory accounts of Cosmetica Limited for the year ended 31 March 2015**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Cosmetica Limited for the year ended 31 March 2015 which comprise of the Profit and Loss Account, the Balance Sheet and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales, we are subject to its ethical and other professional requirements which are detailed at [icaew.com/membershandbook](http://icaew.com/membershandbook).

Our work has been undertaken in accordance with AAF 2/10 as detailed at [icaew.com/compilation](http://icaew.com/compilation).

N Harris & Co  
Chartered Accountants  
155-157a Clapham High Street  
Jaybee House  
LONDON  
SW4 7SS

29 April 2015

**Cosmetica Limited**  
**Profit and Loss Account**  
**for the year ended 31 March 2015**

	Notes	2015 £	2014 £
<b>Turnover</b>		252,007	168,845
Cost of sales		(133,602)	(85,267)
<b>Gross profit</b>		<u>118,405</u>	<u>83,578</u>
Administrative expenses		(62,136)	(46,411)
Other operating income		-	289
<b>Operating profit</b>	2	<u>56,269</u>	<u>37,456</u>
<b>Profit on ordinary activities before taxation</b>		<u>56,269</u>	<u>37,456</u>
Tax on profit on ordinary activities	3	(11,206)	(7,701)
<b>Profit for the financial year</b>		<u><u>45,063</u></u>	<u><u>29,755</u></u>

**Cosmetica Limited**  
**Balance Sheet**  
**as at 31 March 2015**

	Notes	2015 £	2014 £
<b>Fixed assets</b>			
Tangible assets	4	3,182	2,346
<b>Current assets</b>			
Stocks		10,000	8,500
Debtors	5	11,838	791
Cash at bank and in hand		3,534	4,780
		<u>25,372</u>	<u>14,071</u>
<b>Creditors: amounts falling due within one year</b>			
	6	(27,889)	(12,815)
<b>Net current (liabilities)/assets</b>		<u>(2,517)</u>	<u>1,256</u>
<b>Net assets</b>		<u>665</u>	<u>3,602</u>
<b>Capital and reserves</b>			
Called up share capital	7	2	2
Profit and loss account	8	663	3,600
<b>Shareholders' funds</b>		<u>665</u>	<u>3,602</u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

Members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

Amanda Freeburn

Director

Approved by the board on 29 April 2015



**Cosmetica Limited****Notes to the Accounts****for the year ended 31 March 2015****1 Accounting policies*****Basis of preparation***

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

***Turnover***

Turnover represents the value of goods provided to customers and work carried out in respect of services provided to customers.

***Depreciation***

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Plant and machinery 25% reducing balance

***Stocks***

Stock is valued at the lower of cost and net realisable value.

***Pensions***

The company operates a defined contribution pension scheme. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme.

<b>2 Operating profit</b>	<b>2015</b>	<b>2014</b>
	£	£

This is stated after charging:

Depreciation of owned fixed assets	796	782
------------------------------------	-----	-----

<b>3 Taxation</b>	<b>2015</b>	<b>2014</b>
	£	£

UK corporation tax	11,206	7,701
--------------------	--------	-------

**4 Tangible fixed assets**

	<b>Plant and machinery etc £</b>
<b>Cost</b>	
At 1 April 2014	3,671
Additions	1,632
At 31 March 2015	5,303

**Depreciation**

At 1 April 2014	1,325
-----------------	-------

Charge for the year	796
---------------------	-----

At 31 March 2015	<u>2,121</u>
------------------	--------------

**Net book value**

At 31 March 2015	<u>3,182</u>
------------------	--------------

At 31 March 2014	<u>2,346</u>
------------------	--------------

<b>5 Debtors</b>	<b>2015</b>	<b>2014</b>
	£	£
Trade debtors	10,822	791
Other debtors	1,016	-
	<u>11,838</u>	<u>791</u>

<b>6 Creditors: amounts falling due within one year</b>	<b>2015</b>	<b>2014</b>
	£	£
Trade creditors	14,641	4,653
Corporation tax	11,206	7,701
Other taxes and social security costs	1,116	-
Other creditors	926	461
	<u>27,889</u>	<u>12,815</u>

<b>7 Share capital</b>	<b>Nominal value</b>	<b>Number</b>	<b>2015</b>	<b>2014</b>
			£	£
Allotted, called up and fully paid:				
Ordinary shares	£1 each	2	<u>2</u>	<u>2</u>

<b>8 Profit and loss account</b>	<b>2015</b>
	£
At 1 April 2014	3,600
Profit for the year	45,063
Dividends	(48,000)
	<u>663</u>
At 31 March 2015	<u>663</u>

<b>9 Dividends</b>	<b>2015</b>	<b>2014</b>
	£	£
Dividends for which the company became liable during the year:		
Dividends paid	<u>48,000</u>	<u>28,000</u>