

**REGISTERED NUMBER: 08695965 (England and Wales)**

**UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST MARCH 2019  
FOR  
BC BEAUTY TRAINING LIMITED**



**BC BEAUTY TRAINING LIMITED (REGISTERED NUMBER: 08695965)**

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FOR THE YEAR ENDED 31ST MARCH 2019**

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**BC BEAUTY TRAINING LIMITED**  
**COMPANY INFORMATION**  
**FOR THE YEAR ENDED 31ST MARCH 2019**

**DIRECTORS:** Mrs M M Lloyd  
P W R Lloyd

**SECRETARY:** PP Secretaries Limited

**REGISTERED OFFICE:** Parkers  
Cornelius House  
178-180 Church Road  
Hove  
East Sussex  
BN3 2DJ

**REGISTERED NUMBER:** 08695965 (England and Wales)

**ACCOUNTANTS:** Parkers  
Cornelius House  
178-180 Church Road  
Hove  
East Sussex  
BN3 2DJ



BC BEAUTY TRAINING LIMITED (REGISTERED NUMBER: 08695965)

BALANCE SHEET  
31ST MARCH  
2019

	Notes	2019		2018	
		£	£	£	£
<b>FIXED ASSETS</b>					
Tangible assets	4		10,171		11,964
<b>CURRENT ASSETS</b>					
Cash at bank		20,931		16,295	
<b>CREDITORS</b>					
Amounts falling due within one year	5	<u>22,757</u>		<u>21,259</u>	
<b>NET CURRENT LIABILITIES</b>			<u>(1,826)</u>		<u>(4,964)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			8,345		7,000
<b>PROVISIONS FOR LIABILITIES</b>	6		<u>1,730</u>		<u>2,026</u>
<b>NET ASSETS</b>			<u><u>6,615</u></u>		<u><u>4,974</u></u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital			100		100
Retained earnings			<u>6,515</u>		<u>4,874</u>
<b>SHAREHOLDERS' FUNDS</b>			<u><u>6,615</u></u>		<u><u>4,974</u></u>

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

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

The directors acknowledge their responsibilities for:

- ensuring that the company keeps accounting records which comply with Sections 386 and
- (a) 387 of the Companies Act 2006 and 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
- (b) 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 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 Board of Directors on 20th September 2019 and were signed on its behalf by:

Mrs M M Lloyd - Director





**BC BEAUTY TRAINING LIMITED (REGISTERED NUMBER: 08695965)**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST MARCH 2019**

**1. STATUTORY INFORMATION**

BC Beauty Training 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.

**Significant judgements and estimates**

No significant judgements have had to be made by the directors in preparing these financial statements.

**Turnover**

Turnover represents net invoiced sales of services, excluding 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.

Improvements to property	- 10% on cost
Plant and machinery	- 25% on reducing balance
Fixtures and fittings	- 25% on reducing balance
Computer equipment	- 33% on cost

**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 accounts receivable and payable, loans from banks and other third parties, loans to related parties and investments in non-puttable ordinary shares.

Financial assets that are measured at cost and amortised cost are assessed at the end of each reporting period for objective evidence of impairment. If objective evidence of impairment is found, an impairment loss is recognised in profit or loss.

**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.

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.

BC BEAUTY TRAINING LIMITED (REGISTERED NUMBER: 08695965)

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST MARCH 2019

2. ACCOUNTING POLICIES - continued

**Impairment of non-financial assets**

At each reporting date non-financial assets not carried at fair value, like goodwill and plant, property and equipment, are reviewed to determine whether there is an indication that an asset may be impaired. If there is an indication of possible impairment, the recoverable amount of any asset or group of related assets, which is the higher of value in use and the fair value less cost to sell, is estimated and compared with its carrying amount. If the recoverable amount is lower, the carrying amount of the asset is reduced to its recoverable amount and an impairment loss is recognised immediately in profit or loss.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 1 (2018 - 1) .

4. TANGIBLE FIXED ASSETS

	Improvements to property £	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>					
At 1st April 2018 and 31st March 2019	<u>11,597</u>	<u>2,324</u>	<u>3,671</u>	<u>3,712</u>	<u>21,304</u>
<b>DEPRECIATION</b>					
At 1st April 2018	2,109	1,203	2,492	3,536	9,340
Charge for year	<u>1,160</u>	<u>139</u>	<u>436</u>	<u>58</u>	<u>1,793</u>
At 31st March 2019	<u>3,269</u>	<u>1,342</u>	<u>2,928</u>	<u>3,594</u>	<u>11,133</u>
<b>NET BOOK VALUE</b>					
At 31st March 2019	<u>8,328</u>	<u>982</u>	<u>743</u>	<u>118</u>	<u>10,171</u>
At 31st March 2018	<u>9,488</u>	<u>1,121</u>	<u>1,179</u>	<u>176</u>	<u>11,964</u>

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2019 £	2018 £
Taxation and social security	3,889	4,745
Other creditors	<u>18,868</u>	<u>16,514</u>
	<u>22,757</u>	<u>21,259</u>

6. PROVISIONS FOR LIABILITIES

	2019 £	2018 £
Deferred tax		
Accelerated capital allowances	<u>1,730</u>	<u>2,026</u>



**BC BEAUTY TRAINING LIMITED (REGISTERED NUMBER: 08695965)**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST MARCH 2019**

6. **PROVISIONS FOR LIABILITIES - continued**

	<b>Deferred tax £</b>
Balance at 1st April 2018	2,026
Credit to Income Statement during year	<u>(296)</u>
Balance at 31st March 2019	<u><u>1,730</u></u>



