

HEALTH AND BEAUTY CLINIC LONDON LTD

Unaudited Financial Statements

Period of accounts

Start date: 01 February 2021

End date: 31 January 2022

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HEALTH AND BEAUTY CLINIC LONDON LTD

Company Information

For the year ended 31 January 2022

Director Malwina Katarzyna Pietras

Registered Number 12408326

Registered Office Unit 3
3 Mill Street
Bermosey
London
SE1 2DF

Accountants Ludlow Painter Limited
Produce House
1a Wickham Court Road
West Wickham
Kent
BR4 9LN

Director's Report
For the year ended 31 January 2022

Director's report and financial statements

The directors present their annual report and the financial statements for the year ended 31 January 2022.

Principal activities

Principal activity of the company during the financial year was of the retail sale of beauty treatments.

Director

The director who served the company throughout the year was as follows:

Malwina Katarzyna Pietras

Statement of director's responsibilities

The directors are responsible for preparing the directors' report and the financial statements in accordance with applicable law and regulations and in accordance with United Kingdom Generally Accepted Accounting Practice.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (Financial Reporting Standard 102). Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and the profit or loss of the company for that period.

In preparing these financial statements, the directors are required to :

- select suitable accounting policies and then apply them consistently
- make judgements and accounting estimates that are reasonable and prudent
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements and
- prepare the financial statements 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 financial statements 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.

The directors are responsible for the maintenance and integrity of the corporate and financial information included on the company's website. Legislation in the United Kingdom, governing the preparation and dissemination of financial statements, may differ from legislation in other jurisdictions

On behalf of the board.

Malwina Katarzyna Pietras
Director

Date approved: 17 October 2022

HEALTH AND BEAUTY CLINIC LONDON LTD

Accountants' Report

For the year ended 31 January 2022

Report to the directors on the preparation of the unaudited statutory accounts of Health And Beauty Clinic London Ltd for the year ended 31 January 2022.

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Health And Beauty Clinic London Ltd for the year ended 31 January 2022 which comprise of the Profit and Loss Account, the Statement of Comprehensive Income, the Balance Sheet, the Statement of Changes in Equity and the related notes from the companys accounting records and from information and explanations you have given to us.

As a practising member firm of the Institute of Financial Accountants (IFA), we are subject to its ethical and other professional requirements which are detailed at <https://www.ifa.org.uk/about-us/acting-in-the-public-interest/memberregulations>.

This report is made solely to the Board of Directors of Health And Beauty Clinic London Ltd, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the accounts of Health And Beauty Clinic London Ltd and state those matters that we have agreed to state to the Board of Directors of Health And Beauty Clinic London Ltd, as a body, in this report. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Health And Beauty Clinic London Ltd and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that Health And Beauty Clinic London Ltd has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit or loss of Health And Beauty Clinic London Ltd. You consider that Health And Beauty Clinic London Ltd is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit of the accounts of Health And Beauty Clinic London Ltd. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial statements 31 January 2022.

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Ludlow Painter Limited
Produce House
1a Wickham Court Road
West Wickham
Kent
BR4 9LN
17 October 2022

HEALTH AND BEAUTY CLINIC LONDON LTD

Balance Sheet
As at 31 January 2022

	Notes	2022 £	2021 £
Fixed assets			
Tangible fixed assets	3	29,785	417
		29,785	417
Current assets			
Debtors	4	3,120	3,512
Cash at bank and in hand		764	19,124
		3,884	22,636
Creditors: amount falling due within one year	5	(27,706)	(19,385)
Net current liabilities		(23,822)	3,251
Total assets less current liabilities		5,963	3,668
Creditors: amount falling due after more than one year	6	(28,000)	0
Net liabilities		(22,037)	3,668
Capital and reserves			
Called up share capital	7	1	1
Profit and loss account		(22,038)	3,667
Shareholder's funds		(22,037)	3,668

For the year ended 31 January 2022 the company was entitled to exemption from audit under section 477 of the companies act 2006 relating to small companies.

Director's responsibilities:

1. The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.
2. 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.

These financial statements 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 Part 15 of the Companies Act 2006. In accordance with Section 444 of the Companies Act 2006, the profit and loss account has not been delivered to the Registrar of Companies.

The financial statements were approved by the director on 17 October 2022 and were signed by:

Malwina Katarzyna Pietras
Director

HEALTH AND BEAUTY CLINIC LONDON LTD

Statement of Changes in Equity
For the year ended 31 January 2022

	Equity share capital	Retained Earnings	Total
	£	£	£
Profit for the year		3,667	3,667
Total comprehensive income for the year	-	3,667	3,667
Shares issued	1		1
Total investments by and distributions to owners	1	-	1
At 31 January 2021	1	3,667	3,668
At 01 February 2021	1	3,667	3,668
Profit for the year		(25,705)	(25,705)
Total comprehensive income for the year	-	(25,705)	(25,705)
Total investments by and distributions to owners	-	-	-
At 31 January 2022	1	(22,038)	(22,037)

Notes to the Financial Statements
For the year ended 31 January 2022

General Information

Health And Beauty Clinic London Ltd is a private company, limited by shares, registered in England and Wales, registration number 12408326, registration address Unit 3, 3 Mill Street, Berrmonsey, London, SE1 2DF

The presentation currency is £ sterling.

1. Accounting policies

Significant accounting policies

Statement of compliance

These financial statements have been prepared in compliance with FRS 102 – The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

Basis of preparation

The financial statements have been prepared under the historical cost convention as modified by the revaluation of land and buildings and certain financial instruments measured at fair value in accordance with the accounting policies.

The financial statements are prepared in sterling which is the functional currency of the company.

Going concern basis

The directors believe that the company is experiencing good levels of sales growth and profitability, and that it is well placed to manage its business risks successfully. Accordingly, they have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. Thus they continue to adopt the going concern basis of accounting in preparing the financial statements.

Turnover

Turnover comprises the invoiced value of goods and services supplied by the company, net of Value Added Tax and trade discounts.

Government grants

Government grants received are credited to deferred income. Grants towards capital expenditure are released to the profit and loss account over the expected useful life of the assets. Grants received towards revenue expenditure are released to the profit and loss account as the related expenditure is incurred.

Operating lease rentals

Rentals payable under operating leases are charged against income on a straight line basis over the lease term.

Taxation

Taxation represents the sum of tax currently payable and deferred tax. Tax is recognised in the statement of income, except to the extent that it relates to items recognised in other comprehensive income or directly in capital and reserves.

The company's liability for current tax is calculated using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

Current and deferred tax assets and liabilities are not discounted

Tangible fixed assets

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment.

Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Fixtures and Fittings	25% Reducing Balance
Plant and Machinery	25% Reducing Balance

2. Average number of employees

Average number of employees during the year was 1 (2021 : 0).

HEALTH AND BEAUTY CLINIC LONDON LTD Financial Accounts 2022-01-31

3. Intangible fixed assets

Cost or valuation	Plant and Machinery	Fixtures and Fittings	Total
	£	£	£
At 01 February 2021	-	556	556
Additions	36,816	2,481	39,297
Disposals	-	-	-
At 31 January 2022	36,816	3,037	39,853
Depreciation			
At 01 February 2021	-	139	139
Charge for year	9,204	725	9,929
On disposals	-	-	-
At 31 January 2022	9,204	864	10,068
Net book values			
Closing balance as at 31 January 2022	27,612	2,173	29,785
Opening balance as at 01 February 2021	-	417	417

4. Debtors: amounts falling due within one year

	2022	2021
	£	£
Prepayments & Accrued Income	3,120	3,448
Other Debtors	0	64
	3,120	3,512

5. Creditors: amount falling due within one year

	2022	2021
	£	£
Trade Creditors	7,578	12,707
Bank Loans & Overdrafts	7,000	0
Corporation Tax	0	745
Accrued Expenses	94	0
Other Creditors	0	1,148
Directors Current Account	13,034	4,785
	27,706	19,385

6. Creditors: amount falling due after more than one year

	2022	2021
	£	£
Bank Loans & Overdrafts	28,000	0
	28,000	0

7. Share Capital

Allotted, called up and fully paid	2022	2021
	£	£
1 Class A share of £1.00 each	1	1
	1	1