

BODYMETRICS LTD

Abridged Accounts

Period of accounts

Start date: 01 May 2020

End date: 30 April 2021

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Accountants' Report
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In accordance with the engagement letter and in order to assist you to fulfil your duties under the Companies Act 2006, we have compiled the financial statements of the company which comprise the Profit and Loss Account the Balance Sheet and the related notes from the accounting records and information and explanations you have given to us.

This report is made to the Company's Board of Directors, as a body, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the Company's Board of Directors that we have done so, and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and the Company's Board of Directors, as a body, for our work or for this report.

We have carried out this engagement in accordance with technical guidance issued by the Association of International Accountants and have complied with the ethical guidance laid down by the Institute relating to members undertaking the compilation of financial statements.

You have acknowledged on the balance sheet as at year ended 30 April 2021 your duty to ensure that the company has kept proper accounting records and to prepare financial statements that give a true and fair view under the Companies Act 2006. You consider that the company is exempt from the statutory requirement for an audit for the year.

We have not been instructed to carry out an audit of the financial statements. 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

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Josh Botham Tax & Accounting Services Ltd
Archer House Britland Estate
Northbourne Road
Eastbourne
East Sussex
BN22 8PW
26 January 2022

BODYMETRICS LTD
Statement of Financial Position
As at 30 April 2021

	Notes	2021 £	2020 £
Fixed assets			
Tangible fixed assets		113,735	111,587
		113,735	111,587
Current assets			
Debtors: amounts falling due within one year		64,828	40,981
Cash at bank and in hand		13,488	768
		78,316	41,749
Creditors: amount falling due within one year		(675,493)	(685,100)
Net current liabilities		(597,177)	(643,351)
Total assets less current liabilities		(483,442)	(531,764)
Creditors: amount falling due after more than one year		(2,822,025)	(3,053,466)
Provisions for liabilities		(20,086)	(20,086)
Net liabilities		3,325,553	3,605,316
Capital and reserves			
Called up share capital		197	197
Share premium account		3,564,146	3,564,146
		((

Profit and loss account	6,889,896	7,169,659
))
	((
Shareholder's funds	3,325,553	3,605,316
))

For the year ended 30 April 2021 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 income statement has not been delivered to the Registrar of Companies.

The members have agreed to the preparation of abridged accounts for this accounting period in accordance with section 444(2A).

The financial statements were approved by the director on 26 January 2022 and were signed by:

Dr. Suran Goonatilake
Director

BODYMETRICS LTD
Notes to the Abridged Financial Statements
For the year ended 30 April 2021

General Information

Bodymetrics Ltd is a private company, limited by shares, registered in England and Wales, registration number 03871227, registration address Archer House Britland Estate, Northbourne Road, Eastbourne, East Sussex, BN22 8PW

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 on the going concern basis and 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.

Research and development expenditure

Research and development expenditure is charged to the income statement in the period in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at the rate of exchange ruling at the statement of financial position date. Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction. All foreign exchange differences are included to the income statement.

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

Deferred taxation

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the reporting date.

Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the reporting date 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.

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:

Computer Equipment	25% Reducing Balance
Fixtures and Fittings	33.33% Straight Line

Provisions

Provisions are recognised when the company has a present obligation as a result of a past event which it is more probable than not will result in an outflow of economic benefits that can be reasonably estimated.

2. Average number of employees

Average number of employees during the year was 0 (2020 : 0).

3. Tangible fixed assets

Cost or valuation	Computer Equipment	Fixtures and Fittings	Total
	£	£	£
At 01 May 2020	462,105	274,630	736,735
Additions	2,148	-	2,148
Disposals	-	-	-
At 30 April 2021	464,253	274,630	738,883
Depreciation			
At 01 May 2020	454,718	170,430	625,148
Charge for year	-	-	-
On disposals	-	-	-
At 30 April 2021	454,718	170,430	625,148
Net book values			
Closing balance as at 30 April 2021	9,535	104,200	113,735
Opening balance as at 01 May 2020	7,387	104,200	111,587

4. Share Capital

Allotted, called up and fully paid	2021	2020
	£	£
7,574 Ordinary shares of £0.01 each	76	76
710 Class A shares of £0.01 each	7	7
6,999 Class B shares of £0.01 each	70	70
4,390 Deferred shares of £0.01 each	44	44
	197	197

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.