

Abridged Financial Statements for the Year Ended 31st May 2022

for

The Body Shop Pershore (Uk) Limited

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for the Year Ended 31st May 2022**

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The Body Shop Pershore (Uk) Limited

**Company Information
for the Year Ended 31st May 2022**

DIRECTORS:

T J Lamare
Mrs S L Lamare

SECRETARY:

Mrs S L Lamare

REGISTERED OFFICE:

Unit 24
Pershore Trading Estate
Pershore
Worcestershire
WR10 2DD

REGISTERED NUMBER:

06903150 (England and Wales)

ACCOUNTANTS:

The Richards Sandy Partnership
Thomeloe House
25 Barbourne Road
Worcester
Worcestershire
WR1 1RU

Abridged Balance Sheet
31st May 2022

	Notes	2022 £	£	2021 £	£
FIXED ASSETS					
Intangible assets	4		-		-
Tangible assets	5		<u>22,004</u>		<u>24,655</u>
			22,004		24,655
CURRENT ASSETS					
Stocks		45,257		45,024	
Debtors		73,338		46,035	
Cash at bank and in hand		<u>108,355</u>		<u>66,108</u>	
		226,950		157,167	
CREDITORS					
Amounts falling due within one year		<u>96,030</u>		<u>55,730</u>	
NET CURRENT ASSETS			130,920		101,437
TOTAL ASSETS LESS CURRENT LIABILITIES			152,924		126,092
PROVISIONS FOR LIABILITIES	6		<u>3,600</u>		<u>4,700</u>
NET ASSETS			<u>149,324</u>		<u>121,392</u>
CAPITAL AND RESERVES					
Called up share capital			2		2
Retained earnings			<u>149,322</u>		<u>121,390</u>
SHAREHOLDERS' FUNDS			<u>149,324</u>		<u>121,392</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st May 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st May 2022 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their 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.

Abridged Balance Sheet - continued
31st May 2022

The financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

All the members have consented to the preparation of an abridged Balance Sheet for the year ended 31st May 2022 in accordance with Section 444(2A) of the Companies Act 2006.

In accordance with Section 444 of the Companies Act 2006, the Statement of Income and Retained Earnings has not been delivered.

The financial statements were approved by the Board of Directors and authorised for issue on 10th October 2022 and were signed on its behalf by:

T J Lamare - Director

**Notes to the Financial Statements
for the Year Ended 31st May 2022**

1. STATUTORY INFORMATION

The Body Shop Pershore (Uk) 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 2009, 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 etc	- 33% on reducing balance, 25% on reducing balance, 15% on reducing balance and 10% on cost
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GOVERNMENT GRANTS

Income from Government grants is recognised in the profit and loss within the same period to which the related expense is incurred.

STOCKS

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

Cost is calculated using the first-in, first-out method and includes all purchase, transport, and handling costs in bringing stocks to their present location and condition.

TAXATION

Taxation for the year comprises current and deferred tax. Tax is recognised in the Statement of Income and Retained Earnings, 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 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.

Notes to the Financial Statements - continued
for the Year Ended 31st May 2022

2. **ACCOUNTING POLICIES - continued**

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.

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 year was 7 (2021 - 7) .

4. **INTANGIBLE FIXED ASSETS**

	Totals £
COST	
At 1st June 2021	
and 31st May 2022	<u>1,000</u>
AMORTISATION	
At 1st June 2021	
and 31st May 2022	<u>1,000</u>
NET BOOK VALUE	
At 31st May 2022	<u>-</u>
At 31st May 2021	<u>-</u>

5. **TANGIBLE FIXED ASSETS**

	Totals £
COST	
At 1st June 2021	111,476
Additions	3,783
Disposals	(317)
At 31st May 2022	<u>114,942</u>
DEPRECIATION	
At 1st June 2021	86,821
Charge for year	6,415
Eliminated on disposal	(298)
At 31st May 2022	<u>92,938</u>
NET BOOK VALUE	
At 31st May 2022	<u>22,004</u>
At 31st May 2021	<u>24,655</u>

6. **PROVISIONS FOR LIABILITIES**

	2022 £	2021 £
Deferred tax	<u>3,600</u>	<u>4,700</u>

Notes to the Financial Statements - continued
for the Year Ended 31st May 2022

6. **PROVISIONS FOR LIABILITIES - continued**

	Deferred tax £
Balance at 1st June 2021	4,700
Provided during year	(1,100)
Balance at 31st May 2022	<u>3,600</u>

7. **DIRECTORS' ADVANCES, CREDITS AND GUARANTEES**

Included in Creditors is a loan from the directors, Mr T J Lamare and Mrs S L Lamare. No interest has been charged.

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.