

Registered number: 07196176

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**THE BRIDGE CENTRE FOR NATURAL HEALTH LTD**

**REPORT AND ACCOUNTS**

**FOR THE YEAR ENDED  
31 MARCH 2019**

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**THE BRIDGE CENTRE FOR NATURAL HEALTH LTD**

REGISTERED NUMBER: 07196176

**BALANCE SHEET**

as at 31 March 2019

	Notes	2019 £	2018 £
<b>FIXED ASSETS</b>			
Tangible assets	2	-	1,948
<b>CURRENT ASSETS</b>			
Debtors	3	38,116	86,485
Cash at bank and in hand		-	6,861
		<u>38,116</u>	<u>93,346</u>
<b>CREDITORS: amounts falling due within one year</b>	4	<u>(1,601)</u>	<u>(152,670)</u>
<b>NET CURRENT ASSETS/(LIABILITIES)</b>		<b>36,515</b>	<b>(59,324)</b>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b>36,515</b>	<b>(57,376)</b>
<b>CREDITORS: amounts falling due after more than one year</b>	5	<u>(94,488)</u>	<u>(597)</u>
<b>NET LIABILITIES</b>		<b>(57,973)</b>	<b>(57,973)</b>
<b>CAPITAL AND RESERVES</b>			
Called up share capital		100	100
Profit and loss account		<u>(58,073)</u>	<u>(58,073)</u>
<b>SHAREHOLDERS' FUNDS</b>		<b>(57,973)</b>	<b>(57,973)</b>

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.

The 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 and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

K S Henry

Director

Approved by the board on 27 June 2019

# THE BRIDGE CENTRE FOR NATURAL HEALTH LTD

## NOTES TO THE ACCOUNTS

for the year ended 31 March 2019

### 1 ACCOUNTING POLICIES

#### **Turnover**

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

#### **Tangible fixed assets**

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Plant and machinery	33% straight line
Motor vehicles	25% straight line

#### **Stocks**

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost is determined using the first in first out method. The carrying amount of stock sold is recognised as an expense in the period in which the related revenue is recognised.

#### **Debtors**

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

#### **Creditors**

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

#### **Taxation**

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period. Deferred tax is recognised in respect of all timing differences between the recognition of income and expenses in the financial statements and their inclusion in tax assessments. 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. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date and that are expected to apply to the

reversal of the timing difference, except for revalued land and investment property where the tax rate that applies to the sale of the asset is used. Current and deferred tax assets and liabilities are not discounted.

### **Pensions**

Contributions to defined contribution plans are expensed in the period to which they relate.

## **2 TANGIBLE FIXED ASSETS**

	<b>Plant and machinery etc £</b>	<b>Fixtures and fittings £</b>	<b>Total £</b>
<b>Cost</b>			
At 1 April 2018	2,369	2,083	4,452
Disposals	(2,369)	(2,083)	(4,452)
At 31 March 2019	<u>-</u>	<u>-</u>	<u>-</u>
<b>Depreciation</b>			
At 1 April 2018	1,809	695	2,504
Eliminated on disposals	(1,809)	(695)	(2,504)
At 31 March 2019	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net book value</b>			
At 31 March 2019	<u>-</u>	<u>-</u>	<u>-</u>
At 31 March 2018	<u>560</u>	<u>1,388</u>	<u>1,948</u>

## **3 DEBTORS**

	<b>2019 £</b>	<b>2018 £</b>
Trade debtors	<b>12,000</b>	13,411
Other debtors	<b>26,116</b>	73,074
	<u><b>38,116</b></u>	<u>86,485</u>

## **4 CREDITORS: amounts falling due within one year**

	<b>2019 £</b>	<b>2018 £</b>
Trade creditors	-	120,750
Amounts owed to group undertakings and undertakings in which the company has a participating interest	<b>1,601</b>	-
Corporation tax	-	166
Other taxes and social security costs	-	842
Other creditors	-	30,912
	<u><b>1,601</b></u>	<u>152,670</u>

<b>5 CREDITORS: amounts falling due after one year</b>	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
Bank loans	-	597
Other creditors	<b>94,488</b>	-
	<b>94,488</b>	597

## **6 RELATED PARTY TRANSACTIONS**

The company received a loan from Bridge Natural Therapies Ltd, a company in which K S Henry is a director, the amount due from the company was £1,601 (2018: £1,541). These amounts are unsecured, interest free and have no fixed repayment date.

During the year the company charged property management services at their open-market value of £Nil (2018: £12,000) to K S Henry and C M Dunning, the directors. This amount was outstanding at the year end.

An amount of £26,115 (2018: £29,685) is due to the company from the Katy Henry and Charles Dunning Partnership at the year end.

During the year, the company provided a loan to K S Henry, a director, the amount due from K S Henry was £Nil (2018: £31,891). Interest has been charged on the loan at the HMRC standard rate.

## **7 CONTROLLING PARTY**

The company is a 100% subsidiary of Katy Henry Ltd.

## **8 OTHER INFORMATION**

The Bridge Centre For Natural Health Ltd is a private company limited by shares and incorporated in England. Its registered office is:

185a Ladybank Road  
Mickleover  
Derby  
DE3 0QL

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