

**REGISTERED NUMBER: 09929178 (England and Wales)**

UNAUDITED FINANCIAL STATEMENTS

FOR THE PERIOD 1ST JANUARY 2020 TO 30TH APRIL 2021

FOR

EMG (ESQUIRE MALE GROOMING) LIMITED

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FOR THE PERIOD 1ST JANUARY 2020 TO 30TH APRIL 2021

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EMG (ESQUIRE MALE GROOMING) LIMITED

COMPANY INFORMATION  
FOR THE PERIOD 1ST JANUARY 2020 TO 30TH APRIL 2021

**DIRECTOR:** G D Hill

**REGISTERED OFFICE:** 25 Grosvenor Road  
Wrexham  
LL11 1BT

**REGISTERED NUMBER:** 09929178 (England and Wales)

**ACCOUNTANTS:** M. D. Coxey and Co. Limited  
Chartered Accountants  
25 Grosvenor Road  
Wrexham  
LL11 1BT

**BANKERS:** Santander UK plc  
Bridle Road  
Bootle  
Merseyside  
L30 4GB

**BALANCE SHEET**  
**30TH APRIL 2021**

	Notes	30.4.21 £	£	31.12.19 £	£
<b>FIXED ASSETS</b>					
Tangible assets	4		-		1,564
<b>CURRENT ASSETS</b>					
Stocks	5	-		300	
Debtors	6	-		1,960	
Cash at bank and in hand		-		854	
		-		3,114	
<b>CREDITORS</b>					
Amounts falling due within one year	7	7,977		12,838	
<b>NET CURRENT LIABILITIES</b>			(7,977)		(9,724)
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			(7,977)		(8,160)
<b>CAPITAL AND RESERVES</b>					
Called up share capital	9		200		200
Retained earnings			(8,177)		(8,360)
<b>SHAREHOLDERS' FUNDS</b>			(7,977)		(8,160)

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 30th April 2021.

The members have not required the company to obtain an audit of its financial statements for the period ended 30th April 2021 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his 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.

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

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 director and authorised for issue on 17th June 2021 and were signed by:

G D Hill - Director

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE PERIOD 1ST JANUARY 2020 TO 30TH APRIL 2021

1. **STATUTORY INFORMATION**

EMG (Esquire Male Grooming) 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.

The presentation currency of the financial statements is the Pound Sterling (£).

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.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings - 20% on cost

**Stocks**

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

**Taxation**

Taxation for the period 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 period 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.

**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.

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the period was 1 (2019 - 1) .

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE PERIOD 1ST JANUARY 2020 TO 30TH APRIL 2021

4. **TANGIBLE FIXED ASSETS**

	Improvements to property £	Fixtures and fittings £	Totals £
<b>COST</b>			
At 1st January 2020 and 30th April 2021	<u>603</u>	<u>4,109</u>	<u>4,712</u>
<b>DEPRECIATION</b>			
At 1st January 2020	-	3,148	3,148
Charge for period	<u>603</u>	<u>961</u>	<u>1,564</u>
At 30th April 2021	<u>603</u>	<u>4,109</u>	<u>4,712</u>
<b>NET BOOK VALUE</b>			
At 30th April 2021	<u>-</u>	<u>-</u>	<u>-</u>
At 31st December 2019	<u>603</u>	<u>961</u>	<u>1,564</u>

5. **STOCKS**

	30.4.21	31.12.19
	£	£
Stocks	<u>-</u>	<u>300</u>

6. **DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	30.4.21	31.12.19
	£	£
Deferred tax asset	<u>-</u>	<u>1,960</u>

7. **CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	30.4.21	31.12.19
	£	£
Trade creditors	1,931	1,503
Other creditors	-	47
Directors' current accounts	5,146	10,438
Accrued expenses	<u>900</u>	<u>850</u>
	<u>7,977</u>	<u>12,838</u>

8. **DEFERRED TAX**

	£
Balance at 1st January 2020	(1,960)
Movement in the year due to:	
changes in tax allowances	(183)
changes in tax losses	2,143
changes in tax rates	
Balance at 30th April 2021	<u>-</u>

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE PERIOD 1ST JANUARY 2020 TO 30TH APRIL 2021

9. **CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	30.4.21 £	31.12.19 £
100	£1 Ordinary	£1	100	100
100	£1 Ordinary B	£1	100	100
			<u>200</u>	<u>200</u>

10. **CAPITAL COMMITMENTS**

	30.4.21 £	31.12.19 £
Contracted but not provided for in the financial statements	<u>-</u>	<u>-</u>

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.