REGISTERED NUMBER: 11228310 (England and Wales)

Unaudited Financial Statements for the Year Ended 30 December 2019

for

Be Military Fit Limited

Contents of the Financial Statements for the Year Ended 30 December 2019

Be Military Fit Limited

Company Information
for the Year Ended 30 December 2019

DIRECTORS:	E M B Grylls D A J St George C H G St George T D N Surridge R Tate
SECRETARY:	
REGISTERED OFFICE:	Eighth Floor 6 New Street Square New Fetter Lane London EC4A 3AQ
REGISTERED NUMBER:	11228310 (England and Wales)
ACCOUNTANTS:	M Chilton Accountancy Services Limited 16 Reed Mace Drive Bromsgrove Worcestershire B61 0UJ

Balance Sheet
30 December 2019

	Notes	30.12.19 £	£	30.12.18 £	£
FIXED ASSETS					
Intangible assets	4		48,985		50,000
Tangible assets	5		57,977		27,674
			106,962		77,674
CURRENT ASSETS					
Stocks		3,000		10,452	
Debtors	6	213,828		334,493	
Cash at bank		162,086		-	
		378,914		344,945	
CREDITORS					
Amounts falling due within one year	7	2,910,209		1,595,737	
NET CURRENT LIABILITIES			(2,531,295)		(1,250,792)
TOTAL ASSETS LESS CURRENT LIABILITIES			(2,424,333)		(1,173,118)
ACCRUALS AND DEFERRED INCOME			322,570		-
NET LIABILITIES			(2,746,903)		(1,173,118)
CAPITAL AND RESERVES					
Called up share capital			3		1
Retained earnings			(2,746,906)		(1,173,119)
			(2,746,903)		(1,173,118)

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 December 2019.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 December 2019 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.

continued...

Balance Sheet - continued
30 December 2019

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 Income Statement has not been delivered.

The financial statements were approved by the Board of Directors and authorised for issue on 13 January 2021 and were signed on its behalf by:

T D N Surridge - Director

1. **STATUTORY INFORMATION**

Be Military Fit 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 2018, is being amortised evenly over its estimated useful life of five years.

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 cost, 20% on cost and not provided

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 year comprises current and deferred tax. Tax is recognised in the Income Statement, 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.

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 170 (2018 - 360) .

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4. INTANGIBLE FIXED ASSETS

	Goodwill £	Other intangible assets £	Totals £
COST			
At 31 December 2018	60,000	-	60,000
Additions	-	11,500	11,500
Reclassification/transfer	-	17,136	17,136
At 30 December 2019	60,000	28,636	88,636
AMORTISATION			
At 31 December 2018	10,000	-	10,000
Charge for year	12,000	2,322	14,322
Reclassification/transfer	-	15,329	15,329
At 30 December 2019	22,000	17,651	39,651
NET BOOK VALUE			
At 30 December 2019	38,000	10,985	48,985
At 30 December 2018	50,000	-	50,000

5. TANGIBLE FIXED ASSETS

	Plant and machinery etc £
COST	
At 31 December 2018	64,741
Additions	51,796
Reclassification/transfer	(28,336)
At 30 December 2019	88,201
DEPRECIATION	
At 31 December 2018	37,067
Charge for year	8,486
Reclassification/transfer	(15,329)
At 30 December 2019	30,224
NET BOOK VALUE	
At 30 December 2019	57,977
At 30 December 2018	27,674

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.12.19 £	30.12.18 £
Trade debtors	32,352	28,824
Other debtors	181,476	305,669
	213,828	334,493

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7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.12.19	30.12.18
	£	£
Bank loans and overdrafts	-	12,922
Trade creditors	77,430	241,655
Taxation and social security	177,009	146,380
Other creditors	2,655,770	1,194,780
	2,910,209	1,595,737

Other creditors includes £2,578,543.90 shareholder loans due to David St George and Christopher St George carrying an interest rate of 6% per annum.