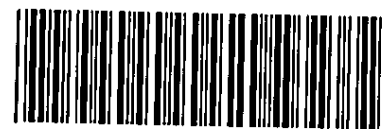


# REGISTRAR'S COPY

**WYTHENSHAW SUN CENTRE LIMITED**  
**REPORT OF THE DIRECTOR AND**  
**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST MARCH 2007**

Thomas Coombs & Son  
Chartered Accountants  
Century House  
29 Clarendon Road  
Leeds  
West Yorkshire  
LS2 9PG

THURSDAY



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COMPANIES HOUSE

**WYTHENSHAW SUN CENTRE LIMITED**

**CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST MARCH 2007**

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**WYTHENSHAW SUN CENTRE LIMITED**

**COMPANY INFORMATION  
FOR THE YEAR ENDED 31ST MARCH 2007**

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**DIRECTOR:** J R Seldon

**SECRETARY** C Seldon

**REGISTERED OFFICE** 62A Bold Street  
Liverpool  
L1 4EA

**REGISTERED NUMBER** 4075821

**ACCOUNTANTS:** Thomas Coombs & Son  
Chartered Accountants  
Century House  
29 Clarendon Road  
Leeds  
West Yorkshire  
LS2 9PG

**WYTHENSHAW SUN CENTRE LIMITED**

**REPORT OF THE DIRECTOR  
FOR THE YEAR ENDED 31ST MARCH 2007**

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The director presents his report with the financial statements of the company for the year ended 31st March 2007

**PRINCIPAL ACTIVITY**

The principal activity of the company in the year under review was that of a sunbed operator

**DIRECTOR**

J R Seldon was the sole director during the year under review

His beneficial interest in the issued share capital of the company was as follows

|                    |         |        |
|--------------------|---------|--------|
|                    | 31 3 07 | 1 4.06 |
| Ordinary £1 shares | 1       | 1      |

This report has been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies

**ON BEHALF OF THE BOARD**



J R Seldon - Director

21st January 2008

**WYTHENSHAW SUN CENTRE LIMITED**

**PROFIT AND LOSS ACCOUNT  
FOR THE YEAR ENDED 31ST MARCH 2007**

|                                                          | Notes | 2007<br>£            | 2006<br>£            |
|----------------------------------------------------------|-------|----------------------|----------------------|
| <b>TURNOVER</b>                                          |       | <b>173,448</b>       | <b>185 080</b>       |
| Cost of sales                                            |       | <u>70,179</u>        | <u>77 371</u>        |
| <b>GROSS PROFIT</b>                                      |       | <b>103,269</b>       | <b>107,709</b>       |
| Administrative expenses                                  |       | <u>81,253</u>        | <u>85 674</u>        |
| <b>OPERATING PROFIT</b>                                  | 2     | <b>22,016</b>        | <b>22,035</b>        |
| Interest payable and similar charges                     |       | <u>2,100</u>         | <u>2,989</u>         |
| <b>PROFIT ON ORDINARY ACTIVITIES<br/>BEFORE TAXATION</b> |       | <b>19,916</b>        | <b>19,046</b>        |
| Tax on profit on ordinary activities                     | 3     | <u>3,812</u>         | <u>3,369</u>         |
| <b>PROFIT FOR THE FINANCIAL YEAR<br/>AFTER TAXATION</b>  |       | <b><u>16,104</u></b> | <b><u>15,677</u></b> |

The notes form part of these financial statements

**WYTHENSHAW SUN CENTRE LIMITED**

**BALANCE SHEET  
31ST MARCH 2007**

|                                              |       | 2007                 | 2006                 |
|----------------------------------------------|-------|----------------------|----------------------|
|                                              | Notes | £                    | £                    |
| <b>FIXED ASSETS</b>                          |       |                      |                      |
| Tangible assets                              | 4     | 30,748               | 35,072               |
| <b>CURRENT ASSETS</b>                        |       |                      |                      |
| Debtors                                      | 5     | 198,536              | 138,876              |
| Cash at bank                                 |       | 2,980                | 3,805                |
|                                              |       | <u>201,516</u>       | <u>142,681</u>       |
| <b>CREDITORS</b>                             |       |                      |                      |
| Amounts falling due within one year          | 6     | <u>172,629</u>       | <u>119,900</u>       |
| <b>NET CURRENT ASSETS</b>                    |       | <u>28,887</u>        | <u>22,781</u>        |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b> |       | <u>59,635</u>        | <u>57,853</u>        |
| <b>CREDITORS</b>                             |       |                      |                      |
| Amounts falling due after more than one year | 7     | <u>3,832</u>         | <u>18,154</u>        |
| <b>NET ASSETS</b>                            |       | <u><u>55,803</u></u> | <u><u>39,699</u></u> |
| <b>CAPITAL AND RESERVES</b>                  |       |                      |                      |
| Called up share capital                      | 10    | 2                    | 2                    |
| Profit and loss account                      | 11    | <u>55,801</u>        | <u>39,697</u>        |
| <b>SHAREHOLDERS' FUNDS</b>                   |       | <u><u>55,803</u></u> | <u><u>39,699</u></u> |

The notes form part of these financial statements

**WYTHENSHAW SUN CENTRE LIMITED**

**BALANCE SHEET - continued**  
**31ST MARCH 2007**

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The company is entitled to exemption from audit under Section 249A(1) of the Companies Act 1985 for the year ended 31st March 2007

The members have not required the company to obtain an audit of its financial statements for the year ended 31st March 2007 in accordance with Section 249B(2) of the Companies Act 1985

The director acknowledges his responsibilities for

- (a) ensuring that the company keeps accounting records which comply with Section 221 of the Companies Act 1985 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 Section 226 and which otherwise comply with the requirements of the Companies Act 1985 relating to financial statements, so far as applicable to the company

These financial statements have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies and with the Financial Reporting Standard for Smaller Entities (effective January 2005)

The financial statements were approved by the director on 21st January 2008 and were signed by



J R Seldon - Director

The notes form part of these financial statements

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WYTHENSHAW SUN CENTRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST MARCH 2007

1 ACCOUNTING POLICIES

**Accounting convention**

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2005)

**Turnover**

Turnover comprises the value of sales excluding value added tax and trade discounts

**Tangible fixed assets**

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

|                          |                           |
|--------------------------|---------------------------|
| Improvements to property | - 10% on cost             |
| Fixtures and fittings    | - 20% on reducing balance |

**Deferred tax**

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

**Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the profit and loss account on a straight line basis over the period of the lease

2 OPERATING PROFIT

The operating profit is stated after charging

|                                              | 2007<br>£    | 2006<br>£    |
|----------------------------------------------|--------------|--------------|
| Depreciation - owned assets                  | 7,237        | 7,868        |
| Hire of Equipment                            | <u>1,133</u> | <u>3,467</u> |
| Director's emoluments and other benefits etc | <u>-</u>     | <u>-</u>     |

3 TAXATION

**Analysis of the tax charge**

The tax charge on the profit on ordinary activities for the year was as follows

|                                         | 2007<br>£    | 2006<br>£    |
|-----------------------------------------|--------------|--------------|
| Current tax                             |              |              |
| UK corporation tax                      | 3,812        | 3,536        |
| Under or over provision from prior year | <u>-</u>     | <u>(167)</u> |
| Tax on profit on ordinary activities    | <u>3,812</u> | <u>3,369</u> |

WYTHENSHAW SUN CENTRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST MARCH 2007

4 TANGIBLE FIXED ASSETS

|                       | Improvements<br>to<br>property<br>£ | Fixtures<br>and<br>fittings<br>£ | Totals<br>£ |
|-----------------------|-------------------------------------|----------------------------------|-------------|
| <b>COST</b>           |                                     |                                  |             |
| At 1st April 2006     | 17,991                              | 57,907                           | 75,898      |
| Additions             | -                                   | 2,913                            | 2,913       |
| At 31st March 2007    | 17,991                              | 60,820                           | 78,811      |
| <b>DEPRECIATION</b>   |                                     |                                  |             |
| At 1st April 2006     | 7,196                               | 33,630                           | 40,826      |
| Charge for year       | 1,799                               | 5,438                            | 7,237       |
| At 31st March 2007    | 8,995                               | 39,068                           | 48,063      |
| <b>NET BOOK VALUE</b> |                                     |                                  |             |
| At 31st March 2007    | 8,996                               | 21,752                           | 30,748      |
| At 31st March 2006    | 10,795                              | 24,277                           | 35,072      |

5 DEBTORS AMOUNTS FALLING DUE WITHIN ONE YEAR

|               | 2007<br>£ | 2006<br>£ |
|---------------|-----------|-----------|
| Other debtors | 198,536   | 138,876   |

'Other debtors' include £165,070 (2006 £124,960) due from related parties

6 CREDITORS AMOUNTS FALLING DUE WITHIN ONE YEAR

|                           | 2007<br>£ | 2006<br>£ |
|---------------------------|-----------|-----------|
| Bank loans and overdrafts | 16,422    | 16,422    |
| Trade creditors           | 22,124    | 8,664     |
| Other creditors           | 134,083   | 94,814    |
|                           | 172,629   | 119,900   |

'Other creditors' include £7,068 (2006 £4,769) in respect of taxation and social security and £5,497 (2006 £11,572) due to related parties

7 CREDITORS AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

|            | 2007<br>£ | 2006<br>£ |
|------------|-----------|-----------|
| Bank loans | 3,832     | 18,154    |

**WYTHENSHAW SUN CENTRE LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST MARCH 2007**

**8 OPERATING LEASE COMMITMENTS**

The following operating lease payments are committed to be paid within one year

|                                     | 2007<br>£     | 2006<br>£     |
|-------------------------------------|---------------|---------------|
| Expiring<br>In more than five years | <u>19,000</u> | <u>19 000</u> |

**9 SECURED DEBTS**

The following secured debts are included within creditors

|            | 2007<br>£     | 2006<br>£     |
|------------|---------------|---------------|
| Bank loans | <u>20,254</u> | <u>34,576</u> |

**10 CALLED UP SHARE CAPITAL**

| Authorised<br>Number | Class    | Nominal<br>value<br>£1 | 2007<br>£  | 2006<br>£  |
|----------------------|----------|------------------------|------------|------------|
| 100                  | Ordinary |                        | <u>100</u> | <u>100</u> |

| Allotted, issued and fully paid<br>Number | Class    | Nominal<br>value<br>£1 | 2007<br>£ | 2006<br>£ |
|-------------------------------------------|----------|------------------------|-----------|-----------|
| 2                                         | Ordinary |                        | <u>2</u>  | <u>2</u>  |

**11 RESERVES**

|                     | Profit<br>and loss<br>account<br>£ |
|---------------------|------------------------------------|
| At 1st April 2006   | 39,697                             |
| Profit for the year | <u>16,104</u>                      |
| At 31st March 2007  | <u>55,801</u>                      |

**WYTHENSHAWE SUN CENTRE LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST MARCH 2007**

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**12 RELATED PARTY DISCLOSURES**

At 31st March 2007 J R Seldon & Sons Limited owed Wythenshawe Sun Centre Limited £160 970 (2006 £110 563) At 31st March 2007, Mr J R Seldon controls this company

J R Seldon & Sons Limited has recharged sunbed engineer costs of £2,500 (2006 £3,000), charged the company rent for sunbeds of £1,500 (2006 £3,248) and charged £35,000 for management services during the year (2006 £35,000)

In addition Wythenshawe Sun Centre Limited has balances with the following companies of which Mr J R Seldon is director and sole shareholder J R & B Seldon Limited, £7,100 (2006 £7,100) owed to Wythenshawe Sun Centre Limited, J & F Seldon Limited and Salford Sun Centre Limited, £400 (2006 £400) and £5,097 (2006 £6,032) respectively owed from Wythenshawe Sun Centre Limited

The director has given a personal guarantee to help secure the company's bank borrowings of which £20,254 remained outstanding at the year end (2006 £34,575)

The director also has a current account with the company At 31st March 2007, Mr J R Seldon owed the company £3,000 (2006 £nil) which was a maximum balance outstanding during the year