REGISTERED NUMBER: 06230821 (England and Wales)

Unaudited Financial Statements for the Year Ended 30 April 2017

for

Body Rehab Studios Limited

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Body Rehab Studios Limited

Company Information
for the Year Ended 30 April 2017

Director:	D Leibe
Secretary:	A Leibe
Registered office:	85 Church Road Hove East Sussex BN3 2BB
Business address:	5 The Drive Hove East Sussex BN3 3JE
Registered number:	06230821 (England and Wales)
Accountants:	Wilson Sandford Limited Chartered accountants 85 Church Road Hove East Sussex BN3 2BB

Balance Sheet
30 April 2017

	Notes	2017 £	£	2016 £	£
Fixed assets					
Tangible assets	4		**3,549**		3,727
Current assets					
Stocks		**450**		295	
Debtors	5	**5,971**		5,978	
Cash at bank		**733**		-	
		7,154		6,273	
Creditors: amounts falling due within one year	6	**16,283**		32,880	
Net current liabilities			**(9,129)**		(26,607)
Total assets less current liabilities			**(5,580)**		(22,880)
Provisions for liabilities			**703**		-
Net liabilities			**(6,283)**		(22,880)
Capital and reserves					
Called up share capital	8		**1**		1
Retained earnings			**(6,284)**		(22,881)
Shareholders' funds			**(6,283)**		(22,880)

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 April 2017.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 April 2017 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges her 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 notes form part of these financial statements

continued...

Balance Sheet - continued
30 April 2017

The financial statements have been prepared and delivered in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

In accordance with Section 444 of the Companies Act 2006, the Profit and Loss Account has not been delivered.

The financial statements were approved by the director on 20 December 2017 and were signed by:

D Leibe - Director

The notes form part of these financial statements

Notes to the Financial Statements for the Year Ended 30 April 2017

1. Statutory information

Body Rehab Studios 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 the provisions of Section 1A "Small Entities" of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" 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 and represents amounts receivable for services rendered, stated net of VAT and discounts. When the outcome of a transaction involving the rendering of services can be reliably estimated, revenue from the rendering of services is measured by reference to the stage of completion of the service transaction at the end of the reporting period. When the outcome of a transaction involving the rendering of services cannot be reliably estimated, revenue is recognised only to the extent that expenses recognised are recoverable.

Tangible fixed assets
Tangible fixed assets are stated at cost or valuation less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.
Fixtures and fittings - 25% reducing balance
Computer equipment - 33% straight line

Stocks
Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing stock to its present location and condition. Cost is calculated using the first-in, first-out formula. Provision is made for damaged, obsolete and slow-moving stock where appropriate.

Financial instruments
A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument. Basic financial instruments are initially recognised at the transaction price, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

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2. **Accounting policies - continued**

Taxation

Taxation for the year comprises current and deferred tax. Tax is recognised in the Profit and Loss Account, 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 at the reporting date. Unrelieved tax losses and other deferred tax assets are recognised 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 that are expected to apply to the reversal of the timing difference.

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.

Going concern

The company meets its day to day working capital requirements through trading cash inflows and the continued support of the director. On this basis the director considers it appropriate to prepare the financial statements on a going concern basis. These financial statements do not include any adjustments that would arise from a deterioration in trading.

3. **Employees and directors**

The average number of employees during the year was 1 (2016 - 1) .

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4. Tangible fixed assets

	Fixtures and fittings £	Computer equipment £	Totals £
Cost			
At 1 May 2016	**21,639**	**2,447**	**24,086**
Additions	**1,816**	**644**	**2,460**
At 30 April 2017	**23,455**	**3,091**	**26,546**
Depreciation			
At 1 May 2016	**18,497**	**1,862**	**20,359**
Charge for year	**2,221**	**417**	**2,638**
At 30 April 2017	**20,718**	**2,279**	**22,997**
Net book value			
At 30 April 2017	**2,737**	**812**	**3,549**
At 30 April 2016	3,142	585	3,727

5. Debtors: amounts falling due within one year

	2017 £	2016 £
Other debtors	**5,971**	5,978

6. Creditors: amounts falling due within one year

	2017 £	2016 £
Bank loans and overdrafts	**-**	256
Taxation and social security	**2,142**	305
Other creditors	**14,141**	32,319
	16,283	32,880

7. Secured debts

The following secured debts are included within creditors:

	2017 £	2016 £
Bank overdraft	**-**	256

Bank overdrafts are secured against the assets of the company.

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8. Called up share capital

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2017 £	2016 £
1	Ordinary	£1	1	1

9. Director's advances, credits and guarantees

Within creditors is £12,702 (2016 - £30,926) owed to the director.

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.