

Registered number
08017993

Bathing Under The Sky Ltd
Report and Unaudited Accounts
30 April 2014

Bathing Under The Sky Ltd**Registered number:****08017993****Directors' Report**

The directors present their report and accounts for the year ended 30 April 2014.

Principal activities

The company's principal activity during the year was the rental of spa facilities.

Directors

The following persons served as directors during the year:

A Weissova

L Juranek

Small company provisions

This report has been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

This report was approved by the board on 21 January 2015 and signed on its behalf.

A Weissova

Director

Bathing Under The Sky Ltd

Chartered Accountants' report to the board of directors on the preparation of the unaudited statutory accounts of Bathing Under The Sky Ltd for the year ended 30 April 2014

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Bathing Under The Sky Ltd for the year ended 30 April 2014 which comprise of the Profit and Loss Account, the Balance Sheet and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales, we are subject to its ethical and other professional requirements which are detailed at icaew.com/membershandbook.

This report is made solely to the Board of Directors of Bathing Under The Sky Ltd, as a body, in accordance with the terms of our engagement letter dated 3 April 2012. Our work has been undertaken solely to prepare for your approval the accounts of Bathing Under The Sky Ltd and state those matters that we have agreed to state to the Board of Directors of Bathing Under The Sky Ltd, as a body, in this report in accordance with AAF 2/10 as detailed at icaew.com/compilation. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Bathing Under The Sky Ltd and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that Bathing Under The Sky Ltd has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit of Bathing Under The Sky Ltd. You consider that Bathing Under The Sky Ltd is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of Bathing Under The Sky Ltd. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory accounts.

Fourways Accountants
Chartered Accountants
1a Melbourn Street
Royston
Herts
SG8 7BP

21 January 2015

Bathing Under The Sky Ltd
Profit and Loss Account
for the year ended 30 April 2014

	Notes	2014 £	2013 £
Turnover		232,895	120,386
Cost of sales		(95,667)	(39,593)
Gross profit		<u>137,228</u>	<u>80,793</u>
Administrative expenses		(87,075)	(61,553)
Operating profit	2	<u>50,153</u>	<u>19,240</u>
Interest receivable		197	1
Profit on ordinary activities before taxation		<u>50,350</u>	<u>19,241</u>
Tax on profit on ordinary activities	3	(9,524)	(33)
Profit for the financial year		<u>40,826</u>	<u>19,208</u>

Bathing Under The Sky Ltd**Balance Sheet****as at 30 April 2014**

	Notes	2014 £	2013 £
Fixed assets			
Tangible assets	4	46,939	44,115
Current assets			
Stocks		36,756	3,658
Debtors	5	10,104	8,577
Cash at bank and in hand		18,316	8,395
		<u>65,176</u>	<u>20,630</u>
Creditors: amounts falling due within one year	6	(52,061)	(45,517)
Net current assets/(liabilities)		<u>13,115</u>	<u>(24,887)</u>
Net assets		<u>60,054</u>	<u>19,228</u>
Capital and reserves			
Called up share capital	7	20	20
Profit and loss account	8	60,034	19,208
Shareholders' funds		<u>60,054</u>	<u>19,228</u>

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.

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 in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

A Weissova

Director

Approved by the board on 21 January 2015

1 Accounting policies

Turnover represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Plant and machinery	25% straight line
---------------------	-------------------

Stock is valued at the lower of cost and net realisable value.

2014	2013
£	£

This is stated after charging:

Depreciation of owned fixed assets	20,546	14,705
Directors' remuneration	15,400	9,360

2014	2013
£	£

UK corporation tax	9,524	33
--------------------	-------	----

	Plant and machinery etc £	Motor vehicles £	Total £
Cost			
At 1 May 2013	58,820	-	58,820
Additions	-	23,370	23,370
At 30 April 2014	<u>58,820</u>	<u>23,370</u>	<u>82,190</u>
Depreciation			
At 1 May 2013	14,705	-	14,705
Charge for the year	14,704	5,842	20,546
At 30 April 2014	<u>29,409</u>	<u>5,842</u>	<u>35,251</u>

Net book value

At 30 April 2014	29,411	17,528	46,939
At 30 April 2013	<u>44,115</u>	<u>-</u>	<u>44,115</u>

5 Debtors

2014
£

2013
£

Trade debtors	7,278	7,442
Other debtors	2,826	1,135
	<u>10,104</u>	<u>8,577</u>

6 Creditors: amounts falling due within one year

2014
£

2013
£

Trade creditors	3,124	1,591
Corporation tax	9,524	33
Other taxes and social security costs	9,731	4,947
Other creditors	29,682	38,946
	<u>52,061</u>	<u>45,517</u>

7 Share capital

**Nominal
value**

**2014
Number**

**2014
£**

**2013
£**

Allotted, called up and fully paid:

Ordinary shares	£1 each	20	<u>20</u>	<u>20</u>
-----------------	---------	----	-----------	-----------

**Nominal
value**

Number

**Amount
£**

Shares issued during the period:

Ordinary shares	£1 each	20	<u>-</u>
-----------------	---------	----	----------

8 Profit and loss account

2014
£

At 1 May 2013	19,208
Profit for the year	40,826
At 30 April 2014	<u>60,034</u>

Bathing Under The Sky Ltd
Profit and Loss Account
for the year ended 30 April 2014
for the information of the directors only

	2014	2013
	£	£
Sales	232,895	120,386
Cost of sales	(95,667)	(39,593)
Gross profit	<u>137,228</u>	<u>80,793</u>
Administrative expenses	(87,075)	(61,553)
Operating profit	<u>50,153</u>	<u>19,240</u>
Interest receivable	197	1
Profit before tax	<u>50,350</u>	<u>19,241</u>

Bathing Under The Sky Ltd
Schedule to the Profit and Loss Account
for the year ended 30 April 2014
for the information of the directors only

	2014	2013
	£	£
Sales		
Sales	232,895	120,386
Cost of sales		
Purchases	33,111	31,437
Increase in stocks	-	(3,658)
Subcontractor costs	33,474	2,177
Other direct costs	29,082	9,637
	95,667	39,593
Administrative expenses		
Employee costs:		
Wages and salaries	16,600	11,420
Directors' salaries	7,700	9,360
Staff training and welfare	43	213
Travel and subsistence	3,619	7,398
Motor expenses	11,471	3,582
Entertaining	95	110
	39,528	32,083
Premises costs:		
Rent	6,147	4,850
Rates	1,136	1,053
	7,283	5,903
General administrative expenses:		
Telephone and fax	168	244
Postage	17	6
Stationery and printing	427	400
Bank charges	3,993	925
Insurance	821	96
Equipment expensed	2,112	2,035
Equipment hire	3,327	785
Software	37	81
Depreciation	20,547	14,705
Bad debts	3,020	348
Sundry expenses	667	243
	35,136	19,868
Legal and professional costs:		
Accountancy fees	1,153	1,719
Advertising and PR	3,680	1,152
Other legal and professional	295	828
	5,128	3,699

87,075

61,553

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.