

Registered number
08017993

Bathing Under The Sky Ltd

Unaudited Filleted Accounts

30 April 2017

Bathing Under The Sky Ltd**Registered number:** 08017993**Balance Sheet****as at 30 April 2017**

	Notes	2017 £	2016 £
Fixed assets			
Tangible assets	3	53,937	41,584
Current assets			
Stocks		10,711	9,961
Debtors	4	26,423	36,274
Cash at bank and in hand		104,705	99,175
		<u>141,839</u>	<u>145,410</u>
Creditors: amounts falling due within one year	5	(169,651)	(123,536)
Net current (liabilities)/assets		<u>(27,812)</u>	<u>21,874</u>
Net assets		<u>26,125</u>	<u>63,458</u>
Capital and reserves			
Called up share capital		20	20
Profit and loss account		26,105	63,438
Shareholders' funds		<u>26,125</u>	<u>63,458</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.

The 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 and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

A Weissova

Director

Approved by the board on 2 January 2018

Bathing Under The Sky Ltd
Notes to the Accounts
for the year ended 30 April 2017

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

Tangible fixed assets

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Freehold buildings	over 50 years
Leasehold land and buildings	over the lease term
Plant and machinery	over 4 years
Fixtures, fittings, tools and equipment	over 4 years

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost is determined using the first in first out method. The carrying amount of stock sold is recognised as an expense in the period in which the related revenue is recognised.

Debtors

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

Creditors

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

Foreign currency translation

Transactions in foreign currencies are initially recognised at the rate of exchange ruling at the

date of the transaction. At the end of each reporting period foreign currency monetary items are translated at the closing rate of exchange. Non-monetary items that are measured at historical cost are translated at the rate ruling at the date of the transaction. All differences are charged to profit or loss.

2 Employees	2017	2016
	Number	Number
Average number of persons employed by the company	<u>8</u>	<u>6</u>

3 Tangible fixed assets

	Plant and machinery etc	Motor vehicles	Total
	£	£	£
Cost			
At 1 May 2016	91,002	49,011	140,013
Additions	30,833	12,700	43,533
Disposals	(58,819)	-	(58,819)
At 30 April 2017	<u>63,016</u>	<u>61,711</u>	<u>124,727</u>
Depreciation			
At 1 May 2016	68,081	30,348	98,429
Charge for the year	15,754	15,427	31,181
On disposals	(58,820)	-	(58,820)
At 30 April 2017	<u>25,015</u>	<u>45,775</u>	<u>70,790</u>
Net book value			
At 30 April 2017	<u>38,001</u>	<u>15,936</u>	<u>53,937</u>
At 30 April 2016	22,921	18,663	41,584

4 Debtors	2017	2016
	£	£
Trade debtors	9,742	30,872
Other debtors	16,681	5,402
	<u>26,423</u>	<u>36,274</u>

5 Creditors: amounts falling due within one year	2017	2016
	£	£
Trade creditors	14,284	10,235
Taxation and social security costs	15,649	33,576
Other creditors	139,718	79,725
	<u>169,651</u>	<u>123,536</u>

6 Other information

Bathing Under The Sky Ltd is a private company limited by shares and incorporated in England. Its registered office is:

1a Melbourn Street

Royston

Herts

SG8 7BP

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.