

Registered number
08017993

Bathing Under The Sky Ltd

Unaudited Filleted Accounts

30 April 2021

Bathing Under The Sky Ltd**Registered number:** 08017993**Balance Sheet****as at 30 April 2021**

	Notes	2021 £	2020 £
Fixed assets			
Tangible assets	3	47,517	15,957
Current assets			
Stocks		38,000	77,500
Debtors	4	22,128	57,414
Cash at bank and in hand		81,386	64,732
		<u>141,514</u>	<u>199,646</u>
Creditors: amounts falling due within one year	5	(199,749)	(196,348)
Net current (liabilities)/assets		<u>(58,235)</u>	<u>3,298</u>
Total assets less current liabilities		<u>(10,718)</u>	<u>19,255</u>
Creditors: amounts falling due after more than one year	6	(100,000)	(9,535)
Net (liabilities)/assets		<u>(110,718)</u>	<u>9,720</u>
Capital and reserves			
Called up share capital		20	20
Profit and loss account		(110,738)	9,700
Shareholders' funds		<u>(110,718)</u>	<u>9,720</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 31 January 2022

Bathing Under The Sky Ltd
Notes to the Accounts
for the year ended 30 April 2021

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
Motor Vehicles	25% declining balance

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.

Pensions

Contributions to defined contribution plans are expensed in the period to which they relate.

2 Employees	2021	2020
	Number	Number
Average number of persons employed by the company	<u>8</u>	<u>6</u>

3 Tangible fixed assets

	Land and buildings	Plant and machinery etc	Motor vehicles	Total
	£	£	£	£
Cost				
At 1 May 2020	-	83,528	73,861	157,389
Additions	35,000	1,350	-	36,350
Disposals	-	-	4,950	4,950
At 30 April 2021	<u>35,000</u>	<u>84,878</u>	<u>78,811</u>	<u>198,689</u>
Depreciation				
At 1 May 2020	-	83,094	58,338	141,432
Charge for the year	-	5,465	4,275	9,740
At 30 April 2021	<u>-</u>	<u>88,559</u>	<u>62,613</u>	<u>151,172</u>
Net book value				
At 30 April 2021	<u>35,000</u>	<u>(3,681)</u>	<u>16,198</u>	<u>47,517</u>
At 30 April 2020	-	434	15,523	15,957

4 Debtors	2021	2020
	£	£
Trade debtors	17,577	55,908
Other debtors	4,551	1,506
	<u>22,128</u>	<u>57,414</u>

5 Creditors: amounts falling due within one year	2021	2020
	£	£
Bank loans and overdrafts	-	11,656
Trade creditors	23,287	1,907

Taxation and social security costs	19,291	31,352
Other creditors	157,171	151,433
	<u>199,749</u>	<u>196,348</u>

6 Creditors: amounts falling due after one year	2021	2020
	£	£
Bank loans	<u>100,000</u>	<u>9,535</u>

7 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

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