REGISTERED NUMBER: 11470979 (England)

Unaudited Financial Statements for the Year Ended 31 July 2022

for

Misa Nails & Beauty Limited

Misa Nails & Beauty Limited (Registered number: 11470979)

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for the Year Ended 31 July 2022

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Misa Nails & Beauty Limited

Company Information
for the Year Ended 31 July 2022

DIRECTOR:	Mr Thanh Van Tran
REGISTERED OFFICE:	Unit 3 Ibex House 2a Leytonstone Road Stratford London E15 1SE
BUSINESS ADDRESS:	380 Ballard Lane London N12 0EE
REGISTERED NUMBER:	11470979 (England)
ACCOUNTANTS:	HT Accountants & Co LLP Unit 3 Ibex House 2A Leytonstone Road Stratford London E15 1SE

Balance Sheet
31 July 2022

	Notes	31.7.22 £	£	31.7.21 £	£
FIXED ASSETS					
Tangible assets	4		12,416		4,236
CURRENT ASSETS					
Debtors	5	8,006		2,381	
Cash at bank and in hand		11,108		23,217	
		19,114		25,598	
CREDITORS					
Amounts falling due within one year	6	1,865		2,081	
NET CURRENT ASSETS			17,249		23,517
TOTAL ASSETS LESS CURRENT LIABILITIES			29,665		27,753
CREDITORS					
Amounts falling due after more than one year	7		22,705		24,579
NET ASSETS			6,960		3,174
CAPITAL AND RESERVES					
Called up share capital			100		100
Retained earnings			6,860		3,074
SHAREHOLDERS' FUNDS			6,960		3,174

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 July 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 July 2022 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his 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
31 July 2022

The financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the director and authorised for issue on 28 April 2023 and were signed by:

Mr Thanh Van Tran - Director

1. STATUTORY INFORMATION

Misa Nails & Beauty Limited is a private company, limited by shares , registered in England. The company's registered number and registered office address can be found on the Company Information page.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements
These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" 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, excluding discounts, rebates, value added tax and other sales taxes.

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

Taxation
Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, 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 that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

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.

Pension costs and other post-retirement benefits
The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

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3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 5 (2021 - 4) .

4. TANGIBLE FIXED ASSETS

	Plant and machinery etc
	£
COST	
At 1 August 2021	9,709
Additions	9,167
At 31 July 2022	18,876
DEPRECIATION	
At 1 August 2021	5,473
Charge for year	987
At 31 July 2022	6,460
NET BOOK VALUE	
At 31 July 2022	12,416
At 31 July 2021	4,236

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.7.22	31.7.21
	£	£
Other debtors	8,006	2,381

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.7.22	31.7.21
	£	£
Trade creditors	134	133
Taxation and social security	1,253	1,948
Other creditors	478	-
	1,865	2,081

7. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	31.7.22	31.7.21
	£	£
Bank loans	22,705	24,532
Taxation and social security	-	47
	22,705	24,579

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.