

**Unaudited Financial Statements for the Year Ended 31 March 2023**

**for**

**Body Clock Health Care Limited**

Davis Grant Limited  
Chartered Certified Accountants  
Treviot House  
186-192 High Road  
Ilford  
Essex  
IG1 1LR

**Contents of the Financial Statements  
for the Year Ended 31 March 2023**

	<b>Page</b>
<b>Balance Sheet</b>	<b>1</b>
<b>Notes to the Financial Statements</b>	<b>3</b>

**Body Clock Health Care Limited (Registered number: 02450177)**

**Balance Sheet  
31 March 2023**

	Notes	2023 £	2022 £
<b>FIXED ASSETS</b>			
Intangible assets	4	-	-
Tangible assets	5	<u>6,718</u>	<u>7,124</u>
		<u>6,718</u>	<u>7,124</u>
<b>CURRENT ASSETS</b>			
Stocks		351,842	301,494
Debtors	6	205,006	191,813
Cash at bank and in hand		<u>489,734</u>	<u>385,683</u>
		1,046,582	878,990
<b>CREDITORS</b>			
Amounts falling due within one year	7	<u>(315,778)</u>	<u>(255,291)</u>
<b>NET CURRENT ASSETS</b>		<u>730,804</u>	<u>623,699</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		737,522	630,823
<b>CREDITORS</b>			
Amounts falling due after more than one year	8	(26,667)	(36,667)
<b>PROVISIONS FOR LIABILITIES</b>		<u>(1,198)</u>	<u>(1,182)</u>
<b>NET ASSETS</b>		<u>709,657</u>	<u>592,974</u>
<b>CAPITAL AND RESERVES</b>			
Called up share capital		100	100
Retained earnings		<u>709,557</u>	<u>592,874</u>
<b>SHAREHOLDERS' FUNDS</b>		<u>709,657</u>	<u>592,974</u>

The notes form part of these financial statements

**Balance Sheet - continued**  
**31 March 2023**

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their 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 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 Profit and Loss Account has not been delivered.

The financial statements were approved by the Board of Directors and authorised for issue on 6 December 2023 and were signed on its behalf by:

Mrs M Bash - Director

**Notes to the Financial Statements  
for the Year Ended 31 March 2023**

**1. STATUTORY INFORMATION**

Body Clock Health Care Limited is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address are as below:

**Registered number:** 02450177

**Registered office:** Treviot House  
186-192 High Road  
Ilford  
Essex  
IG1 1LR

**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.

**Turnover**

Turnover represents the total invoice value, excluding value added tax, of sales made during the year.

**Patents**

Patents are valued at cost less accumulated amortisation.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off the cost less estimated residual value of each asset over its estimated useful life.

Website development	- Straight line over 4 years
Fixtures and fittings	- 25% on reducing balance
Computer equipment	- 25% on reducing balance

**Stocks**

Stocks have been valued at the lower of cost and estimated selling price less costs to sell.

**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 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.

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2023

2. ACCOUNTING POLICIES - continued

**Foreign currencies**

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

**Pension costs and other post-retirement benefits**

The company operates a defined contribution pension scheme. The assets of the scheme are held from separately those of the company in an independently administered fund. Contributions payable for the year are charged in the profit and loss account.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 11 (2022 - 12 ) .

4. INTANGIBLE FIXED ASSETS

**Other  
intangible  
assets  
£**

**COST**

At 1 April 2022  
and 31 March 2023

34,024

**AMORTISATION**

At 1 April 2022  
and 31 March 2023

34,024

**NET BOOK VALUE**

At 31 March 2023  
At 31 March 2022

-  
-

5. TANGIBLE FIXED ASSETS

**Plant and  
machinery  
etc  
£**

**COST**

At 1 April 2022  
Additions

184,430

1,832

At 31 March 2023

186,262

**DEPRECIATION**

At 1 April 2022  
Charge for year

177,306

2,238

At 31 March 2023

179,544

**NET BOOK VALUE**

At 31 March 2023  
At 31 March 2022

6,718

7,124

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2023**

**6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Trade debtors	198,726	149,680
Other debtors	6,280	42,133
	<u>205,006</u>	<u>191,813</u>

**7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Bank loans and overdrafts	10,000	10,000
Trade creditors	136,331	164,002
Amounts owed to related party	10,817	9,683
Taxation and social security	102,457	40,981
Other creditors	56,173	30,625
	<u>315,778</u>	<u>255,291</u>

**8. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Bank loans	<u>26,667</u>	<u>36,667</u>

**9. DIRECTORS' ADVANCES, CREDITS AND GUARANTEES**

The following advances and credits to to a director subsisted during the years ended 31 March 2023 and 31 March 2022:

<b>Director 1</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Amount advanced	105,542	52,721
Amount repaid	(145,297)	(4,320)

Interest was charged on all loans at the official HMRC rates.

**10. ULTIMATE CONTROLLING PARTY**

The ultimate parent company is Babycare Tens Limited, a private company, limited by shares, registered in England and Wales. The company's registered number is 03912794 and registered office address is Treviot House, 186-192 High Road, Ilford, Essex, IG1 1L.R.

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.