

**SIMPLY BREATHE LTD  
UNAUDITED ACCOUNTS  
FOR THE YEAR ENDED 31 AUGUST 2017**

**SIMPLY BREATHE LTD**  
**UNAUDITED ACCOUNTS**  
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**SIMPLY BREATHE LTD**  
**COMPANY INFORMATION**  
**FOR THE YEAR ENDED 31 AUGUST 2017**

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<b>Directors</b>	Joe Michael Barratt Matthew James Sygrove Thomas Anthony Ryan
<b>Company Number</b>	08180283 (England and Wales)
<b>Registered Office</b>	Unit 4 Beverley Business Centre St Nicholas Road, Flemingate Beverley East Yorkshire HU17 0NZ UK

**SIMPLY BREATHE LTD**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT 31 AUGUST 2017**

	Notes	2017 £	2016 £
<b>Fixed assets</b>			
Tangible assets	<u>4</u>	21,010	19,195
<b>Current assets</b>			
Inventories	5	23,338	31,396
Debtors	<u>6</u>	11,174	6,237
Cash at bank and in hand		17,668	771
		<u>52,180</u>	<u>38,404</u>
<b>Creditors: amounts falling due within one year</b>	<u>7</u>	(58,414)	(50,497)
<b>Net current liabilities</b>		<u>(6,234)</u>	<u>(12,093)</u>
<b>Total assets less current liabilities</b>		14,776	7,102
<b>Provisions for liabilities</b>			
Deferred tax		(4,005)	(3,852)
<b>Net assets</b>		<u>10,771</u>	<u>3,250</u>
<b>Capital and reserves</b>			
Called up share capital	<u>8</u>	100	2
Profit and loss account		10,671	3,248
<b>Shareholders' funds</b>		<u>10,771</u>	<u>3,250</u>

For the year ending 31 August 2017 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with the provisions of FRS 102 Section 1A - Small Entities. The profit and loss account has not been delivered to the Registrar of Companies.

Approved by the Board on 30 May 2018.

Matthew James Sygrove  
Director

Company Registration No. 08180283

**SIMPLY BREATHE LTD**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 AUGUST 2017**

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**1 Statutory information**

Simply Breathe Ltd is a private company, limited by shares, registered in England and Wales, registration number 08180283. The registered office is Unit 4 Beverley Business Centre, St Nicholas Road, Flemingate, Beverley, East Yorkshire, HU17 0NZ, UK.

**2 Compliance with accounting standards**

The accounts have been prepared in accordance with the provisions of FRS 102 Section 1A Small Entities. There were no material departures from that standard.

**3 Accounting policies**

These financial statements for the year ended 31 August 2017 are the first financial statements that comply with FRS 102 Section 1A Small Entities. The date of transition is 1 September 2015.

The transition to FRS 102 Section 1A Small Entities has resulted in a small number of changes in accounting policies to those used previously.

The nature of these changes and their impact on opening equity and profit for the comparative period are explained in the notes below.

***Basis of preparation***

The accounts have been prepared under the historical cost convention as modified by the revaluation of certain fixed assets.

***Presentation currency***

The accounts are presented in £ sterling.

***Turnover***

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

***Tangible fixed assets policy***

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

Plant & machinery	25% on cost
Fixtures & fittings	25% on cost
Computer equipment	25% on cost

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**4 Tangible fixed assets**

	<b>Plant &amp; machinery £</b>	<b>Fixtures &amp; fittings £</b>	<b>Computer equipment £</b>	<b>Total £</b>
<b>Cost or valuation</b>	At cost	At cost	At cost	
At 1 September 2016	24,742	1,058	517	26,317
Additions	463	9,750	-	10,213
At 31 August 2017	25,205	10,808	517	36,530
<b>Depreciation</b>				
At 1 September 2016	6,648	405	69	7,122
Charge for the year	6,302	1,967	129	8,398
At 31 August 2017	12,950	2,372	198	15,520
<b>Net book value</b>				
At 31 August 2017	12,255	8,436	319	21,010
At 31 August 2016	18,094	653	448	19,195

**5 Inventories**

	<b>2017 £</b>	<b>2016 £</b>
Finished goods	23,338	31,396
	23,338	31,396

**6 Debtors**

	<b>2017 £</b>	<b>2016 £</b>
Trade debtors	9,471	4,806
Accrued income and prepayments	916	1,431
Other debtors	787	-
	11,174	6,237

**7 Creditors: amounts falling due within one year**

	<b>2017 £</b>	<b>2016 £</b>
Bank loans and overdrafts	5,914	9,686
Trade creditors	11,884	10,413
Taxes and social security	4,653	(1,633)
Other creditors	588	566
Loans from directors	35,375	31,465
	58,414	50,497

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**8 Share capital**

	<b>2017</b>	<b>2016</b>
	<b>£</b>	<b>£</b>
Allotted, called up and fully paid:		
45 Ordinary shares class A1 of £1 each	45	1
45 Ordinary shares class A2 of £1 each	45	1
10 Ordinary Share class B of £1 each	10	-
	<hr/> 100	<hr/> 2
	<hr/> <hr/>	<hr/> <hr/>
Shares issued during the period:		
44 Ordinary shares class A1 of £1 each	44	
44 Ordinary shares class A2 of £1 each	44	
10 Ordinary Share class B of £1 each	10	
	<hr/> 98	
	<hr/> <hr/>	

**9 Average number of employees**

During the year the average number of employees was 0 (2016: 0).

