REGISTERED NUMBER: 00949785 (England and Wales)

Unaudited Financial Statements for the Year Ended 29 February 2020

for

Body Shop Limited (The)

Contents of the Financial Statements
for the Year Ended 29 February 2020

Company Information
for the Year Ended 29 February 2020

DIRECTORS:	P C Bird M C Bird Mrs C H Bird
SECRETARY:	Mrs C H Bird
REGISTERED OFFICE:	22 Hunt End Lane Redditch B97 5UW
REGISTERED NUMBER:	00949785 (England and Wales)
ACCOUNTANTS:	Taylor and Co Accountants 28 Victoria Road Bromsgrove Worcestershire B61 0DW

Balance Sheet
29 February 2020

	Notes	29.2.20 £	£	28.2.19 £	£
FIXED ASSETS					
Intangible assets	3		-		-
Tangible assets	4		88		103
Investment property	5		700,000		700,000
			700,088		700,103
CURRENT ASSETS					
Debtors	6	1,540		2,151	
Cash at bank		64,843		58,100	
		66,383		60,251	
CREDITORS					
Amounts falling due within one year	7	231,298		230,798	
NET CURRENT LIABILITIES			(164,915)		(170,547)
TOTAL ASSETS LESS CURRENT LIABILITIES			535,173		529,556
PROVISIONS FOR LIABILITIES			53,152		53,152
NET ASSETS			482,021		476,404
CAPITAL AND RESERVES					
Called up share capital			100		100
Fair value reserve	8		410,855		410,855
Retained earnings			71,066		65,449
			482,021		476,404

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 29 February 2020.

The members have not required the company to obtain an audit of its financial statements for the year ended 29 February 2020 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 notes form part of these financial statements

continued...

Balance Sheet - continued
29 February 2020

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 Board of Directors on 22 April 2020 and were signed on its behalf by:

M C Bird - Director

1. **STATUTORY INFORMATION**

Body Shop Limited (The) is a private company, limited by shares , registered in England and Wales. 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 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. 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.

Goodwill
Goodwill, being the amount paid in connection with the acquisition of a business in 0, is being amortised evenly over its estimated useful life of nil years.

Intangible assets
Intangible assets are initially measured at cost. After initial recognition, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.
Plant and machinery etc - 33% on cost and 15% on reducing balance

Investment property
Investment property is shown at most recent valuation. Any aggregate surplus or deficit arising from changes in fair value is recognised in profit or loss.

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.

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3. INTANGIBLE FIXED ASSETS

	Goodwill £
COST	
At 1 March 2019	
and 29 February 2020	2,415
AMORTISATION	
At 1 March 2019	
and 29 February 2020	2,415
NET BOOK VALUE	
At 29 February 2020	-
At 28 February 2019	-

4. TANGIBLE FIXED ASSETS

	Plant and machinery etc £
COST	
At 1 March 2019	
and 29 February 2020	19,864
DEPRECIATION	
At 1 March 2019	19,761
Charge for year	15
At 29 February 2020	19,776
NET BOOK VALUE	
At 29 February 2020	88
At 28 February 2019	103

5. INVESTMENT PROPERTY

	Total £
FAIR VALUE	
At 1 March 2019	
and 29 February 2020	740,117
DEPRECIATION	
At 1 March 2019	
and 29 February 2020	40,117
NET BOOK VALUE	
At 29 February 2020	700,000
At 28 February 2019	700,000

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6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	29.2.20	28.2.19
	£	£
Trade debtors	850	1,480
Other debtors	690	671
	1,540	2,151

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	29.2.20	28.2.19
	£	£
Taxation and social security	11,666	11,239
Other creditors	219,632	219,559
	231,298	230,798

8. RESERVES

	Fair value reserve
	£
At 1 March 2019 and 29 February 2020	410,855