

**REGISTERED NUMBER: 05500657 (England and Wales)**

**UNAUDITED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 JULY 2021**

**FOR**

**BDM BELLA DESIGN AND MARKETING LIMITED**

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FOR THE YEAR ENDED 31 JULY 2021**

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**BDM BELLA DESIGN AND MARKETING LIMITED**

**COMPANY INFORMATION  
FOR THE YEAR ENDED 31 JULY 2021**

**DIRECTOR:** P W Watson

**SECRETARY:** Mrs A Watson

**REGISTERED OFFICE:** The Town House  
98 King Street  
Knutsford  
Cheshire  
WA16 6HQ

**REGISTERED NUMBER:** 05500657 (England and Wales)

**ACCOUNTANTS:** Murray Smith LLP  
Chartered Accountants  
Darland House  
44 Winnington Hill  
Northwich  
Cheshire  
CW8 1AU

**BALANCE SHEET**  
**31 JULY 2021**

	Notes	2021 £	£	2020 £	£
<b>FIXED ASSETS</b>					
Tangible assets	4		3,339		3,373
<b>CURRENT ASSETS</b>					
Debtors	5	33,205		26,201	
Cash at bank		<u>153,926</u>		<u>125,912</u>	
		187,131		152,113	
<b>CREDITORS</b>					
Amounts falling due within one year	6	<u>81,368</u>		<u>50,811</u>	
<b>NET CURRENT ASSETS</b>			<u>105,763</u>		<u>101,302</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>109,102</u>		<u>104,675</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital			775		775
Capital redemption reserve			225		225
Retained earnings			<u>108,102</u>		<u>103,675</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>109,102</u>		<u>104,675</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 July 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 July 2021 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 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 15 December 2021 and were signed by:

P W Watson - Director

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 JULY 2021**

**1. STATUTORY INFORMATION**

BDM Bella Design and Marketing Limited 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.

The presentation currency of the financial statements is the Pound Sterling (£).

**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 represents net invoiced sales of services, excluding value added tax.

**Tangible fixed assets**

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

Fixtures and fittings	- 25% on cost
Computer equipment	- 25% on cost

**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.

**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.

**3. EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 6 (2020 - 8) .

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 JULY 2021

## 4. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>			
At 1 August 2020	7,235	13,414	20,649
Additions	405	1,575	1,980
At 31 July 2021	<u>7,640</u>	<u>14,989</u>	<u>22,629</u>
<b>DEPRECIATION</b>			
At 1 August 2020	5,613	11,663	17,276
Charge for year	783	1,231	2,014
At 31 July 2021	<u>6,396</u>	<u>12,894</u>	<u>19,290</u>
<b>NET BOOK VALUE</b>			
At 31 July 2021	<u>1,244</u>	<u>2,095</u>	<u>3,339</u>
At 31 July 2020	<u>1,622</u>	<u>1,751</u>	<u>3,373</u>

## 5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Trade debtors	31,760	25,811
Other debtors	1,445	390
	<u>33,205</u>	<u>26,201</u>

## 6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Trade creditors	14,671	4,558
Corporation tax	10,369	13,433
Social security and other taxes	16,367	13,718
Directors' current accounts	38,281	17,382
Accrued expenses	1,680	1,720
	<u>81,368</u>	<u>50,811</u>

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.