

Registered Number 05950684

BELLAPIERRE COSMETICS LIMITED

Abbreviated Accounts

30 September 2013

Abbreviated Balance Sheet as at 30 September 2013

	Notes	2013 £	2012 £
Fixed assets			
Tangible assets	2	52,120	63,761
		<u>52,120</u>	<u>63,761</u>
Current assets			
Stocks		50,071	104,260
Debtors		159,685	118,911
Cash at bank and in hand		37,808	2,500
		<u>247,564</u>	<u>225,671</u>
Creditors: amounts falling due within one year		<u>(147,771)</u>	<u>(161,665)</u>
Net current assets (liabilities)		<u>99,793</u>	<u>64,006</u>
Total assets less current liabilities		<u>151,913</u>	<u>127,767</u>
Total net assets (liabilities)		<u>151,913</u>	<u>127,767</u>
Capital and reserves			
Called up share capital	3	100	100
Profit and loss account		151,813	127,667
Shareholders' funds		<u>151,913</u>	<u>127,767</u>

- For the year ending 30 September 2013 the company was entitled to exemption 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 in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the Board on 10 November 2014

And signed on their behalf by:
GUY SCETBON, Director

Notes to the Abbreviated Accounts for the period ended 30 September 2013**1 Accounting Policies****Basis of measurement and preparation of accounts**

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities effective April 2008.

Turnover policy

The turnover shown in the profit and loss account represents amounts invoiced during the year, exclusive of Value Added Tax.

In respect of long-term contracts and contracts for on-going services, turnover represents the value of work done in the year, including estimates of amounts not invoiced. Turnover in respect of long-term contracts and contracts for on-going services is recognised by reference to the stage of completion.

Tangible assets depreciation policy**Fixed assets**

All fixed assets are initially recorded at cost.

Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Plant & Machinery - 20% on cost

Fixtures & Fittings - 20% on cost

Other accounting policies**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Financial instruments

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the entity after deducting all of its financial liabilities.

Where the contractual obligations of financial instruments (including share capital) are equivalent to a similar debt instrument, those financial instruments are classed as financial liabilities. Financial liabilities are presented as such in the balance sheet. Finance costs and gains or losses relating to financial liabilities are included in the profit and loss account. Finance costs are calculated so as to

produce a constant rate of return on the outstanding liability.

Where the contractual terms of share capital do not have any terms meeting the definition of a financial liability then this is classed as an equity instrument. Dividends and distributions relating to equity instruments are debited direct to equity.

2 Tangible fixed assets

	£
Cost	
At 1 October 2012	139,308
Additions	20,276
Disposals	-
Revaluations	-
Transfers	-
At 30 September 2013	<u>159,584</u>
Depreciation	
At 1 October 2012	75,547
Charge for the year	31,917
On disposals	-
At 30 September 2013	<u>107,464</u>
Net book values	
At 30 September 2013	<u>52,120</u>
At 30 September 2012	<u>63,761</u>

Fixed assets

All fixed assets are initially recorded at cost.

3 Called Up Share Capital

Allotted, called up and fully paid:

	2013	2012
	£	£
100 Ordinary shares of £1 each	100	100

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