

Yvonne Coomber Limited

Unaudited Abbreviated Accounts

for the Year Ended 30 April 2014

Pendeen Accountants
Certified Chartered Accountants
33 Vicarage Hill
Marldon
Marldon
Devon
TQ3 1NH

Yvonne Coomber Limited
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The following reproduces the text of the accountants' report in respect of the company's annual financial statements, from which the abbreviated accounts (set out on pages 2 to 4) have been prepared.

**Chartered Certified Accountants' Report to the Board of Directors on the Preparation of the
Unaudited Statutory Accounts of
Yvonne Coomber Limited
for the Year Ended 30 April 2014**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Yvonne Coomber Limited for the year ended 30 April 2014 set out on pages from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at <http://www.accaglobal.com/en/member/professional-standards/rules-standards/acca-rulebook.html>.

This report is made solely to the Board of Directors of Yvonne Coomber Limited, as a body, in accordance with the terms of our engagement letter dated 1 September 2013. Our work has been undertaken solely to prepare for your approval the accounts of Yvonne Coomber Limited and state those matters that we have agreed to state to them, as a body, in this report in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at http://www2.accaglobal.com/pubs/members/publications/technical_factsheets/downloads/163.doc. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Yvonne Coomber Limited and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that Yvonne Coomber Limited has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit of Yvonne Coomber Limited. You consider that Yvonne Coomber Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of Yvonne Coomber Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory accounts.

.....
Pendeen Accountants
Certified Chartered Accountants
33 Vicarage Hill
Marldon
Marldon
Devon
TQ3 1NH
8 December 2014

Yvonne Coomber Limited
(Registration number: 07597918)
Abbreviated Balance Sheet at 30 April 2014

	Note	2014 £	2013 £
Fixed assets			
Intangible fixed assets		14,000	16,000
Tangible fixed assets		3,378	1,909
		17,378	17,909
Current assets			
Stocks		650	650
Debtors		-	2,505
Cash at bank and in hand		3,033	657
		3,683	3,812
Creditors: Amounts falling due within one year		(20,475)	(21,238)
Net current liabilities		(16,792)	(17,426)
Net assets		586	483
Capital and reserves			
Called up share capital	<u>3</u>	110	110
Profit and loss account		476	373
Shareholders' funds		586	483

For the year ending 30 April 2014 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 8 December 2014 and signed on its behalf by:

.....
Mrs Yvonne Coomber
Director

The notes on pages 3 to 4 form an integral part of these financial statements.

Yvonne Coomber Limited
Notes to the Abbreviated Accounts for the Year Ended 30 April 2014
..... continued

1 Accounting policies

Basis of preparation

The full financial statements, from which these abbreviated accounts have been extracted, have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (Effective April 2008).

Turnover

Turnover represents amounts chargeable, net of value added tax, in respect of the sale of goods and services to customers.

Goodwill

Goodwill, being the amount paid in connection with the acquisition of a business in 2011, is being amortised evenly over its estimated useful life of ten years.

Amortisation

Amortisation is provided on intangible fixed assets so as to write off the cost, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Amortisation method and rate
Goodwill	10% Straight line

Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Plant and machinery	20% Reducing Balance

Stock

Stock is valued at the lower of cost and net realisable value, after due regard for obsolete and slow moving stocks. Net realisable value is based on selling price less anticipated costs to completion and selling costs.

Hire purchase and leasing

Rentals payable under operating leases are charged in the profit and loss account on a straight line basis over the lease term.

Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities. Where shares are issued, any component that creates a financial liability of the company is presented as a liability in the balance sheet. The corresponding dividends relating to the liability component are charged as interest expense in the profit and loss account.

Yvonne Coomber Limited
Notes to the Abbreviated Accounts for the Year Ended 30 April 2014
..... continued

2 Fixed assets

	Intangible assets £	Tangible assets £	Total £
Cost			
At 1 May 2013	20,000	2,982	22,982
Additions	-	2,313	2,313
At 30 April 2014	<u>20,000</u>	<u>5,295</u>	<u>25,295</u>
Depreciation			
At 1 May 2013	4,000	1,073	5,073
Charge for the year	<u>2,000</u>	<u>844</u>	<u>2,844</u>
At 30 April 2014	<u>6,000</u>	<u>1,917</u>	<u>7,917</u>
Net book value			
At 30 April 2014	<u>14,000</u>	<u>3,378</u>	<u>17,378</u>
At 30 April 2013	<u>16,000</u>	<u>1,909</u>	<u>17,909</u>

3 Share capital

Allotted, called up and fully paid shares

	2014		2013	
	No.	£	No.	£
Ordinary A Shares of £1 each	100	100	100	100
Ordinary B Shares of £1 each	10	10	10	10
	<u>110</u>	<u>110</u>	<u>110</u>	<u>110</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.