

REGISTERED NUMBER: 09189932 (England and Wales)

Financial Statements
for the Period 1 September 2017 to 31 October 2017
for
Emily's Bookshop Limited

	Page
Company Information	1
Chartered Accountants' Report	2
Balance Sheet	3
Notes to the Financial Statements	5

DIRECTOR:	Ms E E M Dunn
REGISTERED OFFICE:	5 & 7 Cambrook Court Chipping Campden Glos GL55 6AT
REGISTERED NUMBER:	09189932 (England and Wales)
ACCOUNTANTS:	Angela Paull and Co Limited Chartered Accountants 7 Court Mews, London Road Charlton Kings Cheltenham Glos GL52 6HS

**Chartered Accountants' Report to the Director
on the Unaudited Financial Statements of
Emily's Bookshop Limited**

The following reproduces the text of the report prepared for the director in respect of the company's annual unaudited financial statements. In accordance with the Companies Act 2006, the company is only required to file a Balance Sheet. Readers are cautioned that the Income Statement and certain other primary statements and the Report of the Director are not required to be filed with the Registrar of Companies.

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Emily's Bookshop Limited for the period ended 31 October 2017 which comprise the Income Statement, Balance Sheet and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed within the ICAEW's regulations and guidance at <http://www.icaew.com/en/membership/regulations-standards-and-guidance>.

This report is made solely to the director of Emily's Bookshop Limited in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Emily's Bookshop Limited and state those matters that we have agreed to state to the director of Emily's Bookshop Limited in this report in accordance with ICAEW Technical Release 07/16AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Emily's Bookshop Limited and its director for our work or for this report.

It is your duty to ensure that Emily's Bookshop Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and loss of Emily's Bookshop Limited. You consider that Emily's Bookshop Limited is exempt from the statutory audit requirement for the period.

We have not been instructed to carry out an audit or a review of the financial statements of Emily's Bookshop 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 financial statements.

Angela Paull and Co Limited
Chartered Accountants
7 Court Mews, London Road
Charlton Kings
Cheltenham
Glos
GL52 6HS

19 December 2017

Balance Sheet
31 October 2017

	Notes	31.10.17 £	£	31.8.17 £	£
FIXED ASSETS					
Tangible assets	4		-		662
CURRENT ASSETS					
Stocks		-		14,300	
Debtors	5	594		629	
Cash in hand		<u>70</u>		<u>70</u>	
		664		14,999	
CREDITORS					
Amounts falling due within one year	6	<u>18,415</u>		<u>22,852</u>	
NET CURRENT LIABILITIES			<u>(17,751)</u>		<u>(7,853)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>(17,751)</u>		<u>(7,191)</u>
CAPITAL AND RESERVES					
Called up share capital			100		100
Retained earnings			<u>(17,851)</u>		<u>(7,291)</u>
SHAREHOLDERS' FUNDS			<u>(17,751)</u>		<u>(7,191)</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 31 October 2017.

The members have not required the company to obtain an audit of its financial statements for the period ended 31 October 2017 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges her responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and 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
- (b) 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.

Balance Sheet - continued
31 October 2017

The financial statements have been prepared and delivered in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

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 on 19 December 2017 and were signed by:

Ms E E M Dunn - Director

**Notes to the Financial Statements
for the Period 1 September 2017 to 31 October 2017**

1. STATUTORY INFORMATION

Emily's Bookshop 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.

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.

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 - 25% on reducing balance

Stocks

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

Taxation

Taxation for the period 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 period 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.

Notes to the Financial Statements - continued
for the Period 1 September 2017 to 31 October 2017

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the period was 2 (2017 - 2) .

4. **TANGIBLE FIXED ASSETS**

	Fixtures and fittings £
COST	
At 1 September 2017	1,568
Disposals	(1,568)
At 31 October 2017	-
DEPRECIATION	
At 1 September 2017	906
Eliminated on disposal	(906)
At 31 October 2017	-
NET BOOK VALUE	
At 31 October 2017	-
At 31 August 2017	662

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

	31.10.17 £	31.8.17 £
Trade debtors	594	629

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

	31.10.17 £	31.8.17 £
Bank loans and overdrafts	951	2,910
Trade creditors	-	2,071
Taxation and social security	(479)	(479)
Other creditors	17,943	18,350
	<u>18,415</u>	<u>22,852</u>

7. **ULTIMATE CONTROLLING PARTY**

The controlling party is Ms E E M Dunn.

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.