

Bella Donna Boutique Limited

Annual Report and Unaudited Abridged Financial Statements
for the Year Ended 31 October 2018

Voice & Co Accountancy Services Limited

Chartered Accountants

Balby Court Business Campus

Balby Carr Bank

Doncaster

DN4 8DE

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Company Information

| | |
|--------------------------|--|
| Director | Mrs Alison Peddis |
| Registered office | 13a Bennetthorpe Doncaster DN2 6AA |
| Accountants | Voice & Co Accountancy Services Limited Chartered Accountants Balby Court Business Campus Balby Carr Bank Doncaster DN4 8DE |

Director's Report for the Year Ended 31 October 2018

The director presents her report and the abridged financial statements for the year ended 31 October 2018.

Director of the company

The director who held office during the year was as follows:

Mrs Alison Peddis

Principal activity

The principal activity of the company is Bridal shop & Boutique

Small companies provision statement

This report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

Approved by the Board on 30 July 2019 and signed on its behalf by:

.....
Mrs Alison Peddis
Director

**Chartered Accountants' Report to the Director on the Preparation of the Unaudited Statutory
Accounts of
Bella Donna Boutique Limited
for the Year Ended 31 October 2018**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Bella Donna Boutique Limited for the year ended 31 October 2018 as set out on pages 4 to 6 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 at <http://www.icaew.com/en/members/regulations-standards-and-guidance/>.

This report is made solely to the Board of Directors of Bella Donna Boutique Limited, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the accounts of Bella Donna Boutique Limited and state those matters that we have agreed to state to the Board of Directors of Bella Donna Boutique Limited, as a body, in this report in accordance with ICAEW Technical Release 07/16 AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Bella Donna Boutique Limited and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that Bella Donna Boutique 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 Bella Donna Boutique Limited. You consider that Bella Donna Boutique 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 Bella Donna Boutique 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.

.....
Voice & Co Accountancy Services Limited
Chartered Accountants
Balby Court Business Campus
Balby Carr Bank
Doncaster
DN4 8DE

30 July 2019

(Registration number: 09273834)
Abridged Balance Sheet as at 31 October 2018

| | Note | 2018 £ | 2017 £ |
|---|----------|-----------------|-----------------|
| Fixed assets | | | |
| Tangible assets | <u>3</u> | 2,752 | 3,451 |
| Current assets | | | |
| Stocks | | 87,500 | 80,000 |
| Cash at bank and in hand | | <u>803</u> | <u>352</u> |
| | | 88,303 | 80,352 |
| Creditors: Amounts falling due within one year | | <u>(95,258)</u> | <u>(90,480)</u> |
| Net current liabilities | | <u>(6,955)</u> | <u>(10,128)</u> |
| Total assets less current liabilities | | (4,203) | (6,677) |
| Accruals and deferred income | | <u>(679)</u> | <u>(663)</u> |
| Net liabilities | | <u>(4,882)</u> | <u>(7,340)</u> |
| Capital and reserves | | | |
| Called up share capital | | 100 | 100 |
| Profit and loss account | | <u>(4,982)</u> | <u>(7,440)</u> |
| Total equity | | <u>(4,882)</u> | <u>(7,340)</u> |

For the financial year ending 31 October 2018 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The director acknowledges her responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

All of the company's members have consented to the preparation of an Abridged Profit and Loss Account and an Abridged Balance Sheet in accordance with Section 444(2A) of the Companies Act 2006.

Approved and authorised by the director on 30 July 2019

.....
Mrs Alison Peddis

Director

The notes on pages 5 to 6 form an integral part of these abridged financial statements.
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Notes to the Abridged Financial Statements for the Year Ended 31 October 2018

1 General information

The company is a private company limited by share capital incorporated in England.

The address of its registered office is:

13a Bennetthorpe
Doncaster
DN2 6AA

These financial statements were authorised for issue by the director on 30 July 2019.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

These abridged financial statements were prepared in accordance with Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

Basis of preparation

These abridged financial statements have been prepared using the historical cost convention except that as disclosed in the accounting policies certain items are shown at fair value.

Revenue recognition

Turnover comprises the fair value of the consideration received or receivable for the sale of goods and provision of services in the ordinary course of the company's activities. Turnover is shown net of sales/value added tax, returns, rebates and discounts.

The company recognises revenue when:

The amount of revenue can be reliably measured;
it is probable that future economic benefits will flow to the entity;
and specific criteria have been met for each of the company's activities.

Tangible assets

Tangible assets are stated in the statement of financial position at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

The cost of tangible assets includes directly attributable incremental costs incurred in their acquisition and installation.

Depreciation

Depreciation is charged so as to write off the cost of assets, other than land and properties under construction over their estimated useful lives, as follows:

| Asset class | Depreciation method and rate |
|---------------------|------------------------------|
| Fixtures & Fittings | 15% reduced balance |
| Office equipment | 33% straight line |

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Notes to the Abridged Financial Statements for the Year Ended 31 October 2018

Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost is determined using the first-in, first-out (FIFO) method.

The cost of finished goods and work in progress comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the inventories to their present location and condition. At each reporting date, stocks are assessed for impairment. If stocks are impaired, the carrying amount is reduced to its selling price less costs to complete and sell; the impairment loss is recognised immediately in profit or loss.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the company does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Share capital

Ordinary shares are classified as equity. Equity instruments are measured at the fair value of the cash or other resources received or receivable, net of the direct costs of issuing the equity instruments. If payment is deferred and the time value of money is material, the initial measurement is on a present value basis.

3 Tangible assets

| | Total £ |
|--------------------------|--------------------|
| Cost or valuation | |
| At 1 November 2017 | 5,547 |
| At 31 October 2018 | 5,547 |
| Depreciation | |
| At 1 November 2017 | 2,096 |
| Charge for the year | 699 |
| At 31 October 2018 | 2,795 |
| Carrying amount | |
| At 31 October 2018 | 2,752 |
| At 31 October 2017 | 3,451 |

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.