

*\* AMENDED \**

**JEWELLORE LIMITED**  
**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE PERIOD ENDED 30 NOVEMBER 2017**

**Company Registration Number**  
**09875059**

**JEWELLORE LIMITED**  
**BRUNEL HOUSE 340 FIRECREST COURT**  
**CENTRE PARK**  
**WARRINGTON**  
**UNITED KINGDOM**  
**WA1 1RG**



- \* These documents replace the original accounts*
- \* Are now the statutory records*
- \* Are prepared as they were at the date of the original accounts*

Final Version 0

**JEWELLORE LIMITED**  
**FOR THE PERIOD ENDED 30 NOVEMBER 2017**

**STATEMENT OF FINANCIAL POSITION**

		2017	2016
		£	£
	<b>Note</b>		
<b>Fixed assets</b>			
Tangible fixed assets	6	-	-
<b>Current assets</b>			
Debtors	7	762	(875)
Cash at bank and in hand		7,673	18,319
		8,435	17,444
<b>Creditors: amounts falling due within one year</b>	8	(3,558)	(8,777)
<b>Net current assets/(liabilities)</b>		4,877	8,667
<b>Total assets less current liabilities</b>		4,877	8,667
Creditors: amounts falling due after more than one year	8	-	-
<b>Net assets/(liabilities)</b>		4,877	8,667
Share capital		1	1
Profit and loss account		4,876	8,666
<b>Shareholders' funds/(deficit)</b>	10	4,877	8,667

The director is satisfied that for the period 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.

Directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions for small companies under the Companies Act 2006 and small companies regime within Part 15 of the Companies Act 2006.

The Statement of Income and Retained Earnings has not been delivered to the Registrar of Companies in accordance with the special provisions applicable to the small companies regime.

These financial statements were approved and signed by the director and authorised for issue by the board on 30 October 2018.

Jacqueline Lee Boy

Director

Company Registration No: 09875059

**JEWELLORE LIMITED**  
**FOR THE PERIOD ENDED 30 NOVEMBER 2017**

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**NOTES TO THE FINANCIAL STATEMENTS**

**1. Statutory information**

JEWELLORE LIMITED is a private company limited by shares, registration number 09875059. The Registered office is BRUNEL HOUSE 340 FIRECREST COURT, CENTRE PARK, WARRINGTON, UNITED KINGDOM, WA1 1RG.

**2. Summary of significant accounting policies**

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.

**3. Compliance with accounting standards**

The accounts have been prepared in accordance with the provisions of FRS 102 Section 1A small entities. There were no material departures from that standard.

**4. Accounting policies**

**Basis of accounting**

These financial statements for the year ended 30 November 2017 are the first financial statements that comply with FRS 102 Section 1A small entities. The transition date is 17 November 2015.

The financial statements have been prepared under the historic cost convention, except that as disclosed in the accounting policies, certain items are shown at fair value. The presentational currency is in sterling which has been rounded to the nearest £1.

**Revenue recognition**

Turnover comprises the fair value of the consideration received or receivable for the sale of goods and provision of services in the course of the company's activities and is shown net of sales/value added tax, returns, rebates and discounts. Income is recognised when goods/services have been delivered/provided to clients should that risk and rewards of ownership have transferred to them.

**Tangible fixed assets**

Tangible fixed assets are stated at cost less accumulated depreciation and accumulative impairment losses.

**Depreciation**

Depreciation is calculated so as to write off the cost of an asset, net of anticipated disposal proceeds, over the useful economic life of that asset as follows:

Fixtures & fittings	- 15% reducing balance
Office equipment	- 33% straight line
Motor vehicles	- 25% reducing balance
Plant and machinery	- 15% reducing balance

**Stocks**

Stock has been valued at the lower of cost and estimated selling price less costs to sell.

**Foreign currency**

Transactions in foreign currency are recorded at the rate ruling at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are retranslated at the rate of exchange ruling at the balance sheet date. All differences are taken to the profit and loss account.

**Pension costs**

The company operates a defined contribution pension scheme and the pension cost charge represents the contributions payable by the company to the fund in respect of the period. The assets of the scheme are held separately from those of the company in an independently administered fund.

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**NOTES TO THE FINANCIAL STATEMENTS**

**Deferred taxation**

Deferred Taxation is provided on the liability method to take account of timing differences between treatment of certain items for accounts purposes and their treatment for tax. Tax deferred or accelerated is accounted for in respect of all material timing differences.

**Leasing**

Property, plant and equipment acquired under finance leases or hire purchase contracts are capitalised and depreciated. Rentals payable under operating leases are charged to the statement of income and retained earnings on a straight line basis over the period.

**Financial instruments**

The following assets and liabilities are classified as financial instruments - trade debtors, trade creditors, bank loans and directors loans. Bank Loans are initially measured at the present value of future payments, discounted at the market rate of interest and subsequently at amortised cost using the effective interest method. Directors Loan (being repayable on demand), trade debtors and trade creditors are measured at the undiscounted amount of the cash or other consideration expected to be paid or received. Financial assets that are measured at amortised cost are assessed at the end of each reporting period for objective evidence of impairment. If objective evidence of impairment is found, an impairment loss is recognised in the Statement of Income and Retained Earnings.

**Going concern**

The director reviews the financial position of the company from the date of approval of the accounts on an ongoing basis, and concludes that the company is able to meet all its liabilities as they fall due.

**5. Average number of Employees**

	2017	2016
Average number of employees	<u>1</u>	<u>1</u>

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**FOR THE PERIOD ENDED 30 NOVEMBER 2017**

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**NOTES TO THE FINANCIAL STATEMENTS**

**6. Fixed assets**

No fixed assets are recorded.

**7. Debtors**

	2017	2016
	£	£
Trade debtors	761	(876)
Directors loan account	-	-
Other debtors	-	1
	<u>762</u>	<u>(875)</u>

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**NOTES TO THE FINANCIAL STATEMENTS**

**8. Creditors**

	2017	2016
	£	£
<b>Amounts falling due within one year:</b>		
Director's loan account	-	-
Trade creditors	-	174
Corporation tax	2,872	6,097
Other tax and social security	5	-
Other creditors	681	2,506
	<u>3,558</u>	<u>8,777</u>

**9. Related party transactions**

**Advances to Directors**

	2017	2016
	£	£
Balance brought forward	0	0
Advances granted by the company to its director(s)	0	0
Credits granted to the director(s)	0	0
Balance carried forward	<u>0</u>	<u>0</u>

The director's loan is interest free and repayable on demand.

Total dividends paid to the director in the period were £15,604 (and for prior period £15,177).

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**NOTES TO THE FINANCIAL STATEMENTS**

**10. Reconciliation of movements in shareholders' funds**

	2017
	£
Profit/(loss) for the financial period	11,814
New share capital subscribed	1
Dividends	(15,604)
Net addition to shareholders' funds	(3,789)
Shareholders' funds brought forward	8,666
Closing shareholders' funds	4,877

**11. Commitments, guarantees or contingencies**

There are no material financial commitments, guarantees or contingencies that require reporting in the current period.

**12. Post balance sheet events**

There are no material non-adjusting post balance sheet events to report.

**13. Transition to FRS102**

The transition to FRS102 Section 1A for Small Entities has not resulted in any changes to accounting policies to those used previously.