

Registered number
10292290

Charlie Barron Pearls Ltd

Unaudited Filleted Accounts

31 July 2017

Charlie Barron Pearls Ltd**Registered number:** 10292290**Balance Sheet****as at 31 July 2017**

	Notes	2017 £
Current assets		
Stocks		65,023
Debtors	2	(23,664)
Cash at bank and in hand		51,616
		<hr/> 92,975
Creditors: amounts falling due within one year	3	(87,609)
Net current assets		<hr/> 5,366
Net assets		<hr/> 5,366
Capital and reserves		
Called up share capital		100
Profit and loss account		5,266
Shareholders' funds		<hr/> 5,366

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

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

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

Mr. C A Barron

Director

Approved by the board on 27 March 2018

Charlie Barron Pearls Ltd
Notes to the Accounts
for the period from 22 July 2016 to 31 July 2017

1 Accounting policies

Basis of preparation

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 represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost is determined using the first in first out method. The carrying amount of stock sold is recognised as an expense in the period in which the related revenue is recognised.

Creditors

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

Taxation

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period.

Foreign currency translation

Transactions in foreign currencies are initially recognised at the rate of exchange ruling at the date of the transaction. At the end of each reporting period foreign currency monetary items are translated at the closing rate of exchange. Non-monetary items that are measured at historical cost are translated at the rate ruling at the date of the transaction. All differences are charged to profit or loss.

2 Debtors	2017
	£
Trade debtors	(23,664)
	<hr/>
3 Creditors: amounts falling due within one year	2017
	£
Trade creditors	36,905

Other taxes and social security costs	(2,633)
Other creditors	53,337
	<hr/>
	87,609
	<hr/>

4 Other information

Charlie Barron Pearls Ltd is a private company limited by shares and incorporated in England.

Its registered office is:

2 Hinksey Court

West Way

Botley

Oxfordshire

OX2 9SX

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.