

# Bespoke Retail Solutions Limited

Unaudited Abridged Financial Statements  
(Companies House version)  
for the Year Ended 31 March 2022

Page Kirk LLP  
Chartered accountants and statutory auditors  
Sherwood House  
7 Gregory Boulevard  
Nottingham  
NG7 6LB

# Bespoke Retail Solutions Limited

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**Chartered Accountants' Report to the Director on the Preparation of the Unaudited  
Statutory Accounts of  
Bespoke Retail Solutions Limited  
for the Year Ended 31 March 2022**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Bespoke Retail Solutions Limited for the year ended 31 March 2022 as set out on pages 2 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 Bespoke Retail Solutions 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 Bespoke Retail Solutions Limited and state those matters that we have agreed to state to the Board of Directors of Bespoke Retail Solutions 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 Bespoke Retail Solutions Limited and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that Bespoke Retail Solutions 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 Bespoke Retail Solutions Limited. You consider that Bespoke Retail Solutions 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 Bespoke Retail Solutions 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.

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Page Kirk LLP  
Chartered accountants and statutory auditors  
Sherwood House  
7 Gregory Boulevard  
Nottingham  
NG7 6LB

8 September 2022

# Bespoke Retail Solutions Limited

(Registration number: 10516996)

## Abridged Balance Sheet as at 31 March 2022

	Note	2022	2021
		£	£
<b>Fixed assets</b>			
Tangible assets	<u>4</u>	3,843	7,263
<b>Current assets</b>			
Stocks		40,000	-
Debtors		481,371	480,912
Cash at bank and in hand		<u>570,432</u>	<u>118,004</u>
		1,091,803	598,916
<b>Creditors: Amounts falling due within one year</b>		<u>(402,590)</u>	<u>(77,071)</u>
<b>Net current assets</b>		<u>689,213</u>	<u>521,845</u>
<b>Total assets less current liabilities</b>		693,056	529,108
<b>Provisions for liabilities</b>		<u>(730)</u>	<u>(1,380)</u>
<b>Net assets</b>		<u><u>692,326</u></u>	<u><u>527,728</u></u>
<b>Capital and reserves</b>			
Called up share capital		100	100
Profit and loss account		<u>692,226</u>	<u>527,628</u>
<b>Total equity</b>		<u><u>692,326</u></u>	<u><u>527,728</u></u>

# **Bespoke Retail Solutions Limited**

**(Registration number: 10516996)**

## **Abridged Balance Sheet as at 31 March 2022**

For the financial year ending 31 March 2022 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 his 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.

These financial statements have been delivered in accordance with the provisions applicable to companies subject to the small companies regime and the option not to file the Profit and Loss Account has been taken.

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

Approved and authorised by the director on 8 September 2022

.....  
B D Needham  
Director

# **Bespoke Retail Solutions Limited**

## **Notes to the Unaudited Abridged Financial Statements for the Year Ended 31 March 2022**

### **1 General information**

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

The address of its registered office is:  
Sherwood House  
7 Gregory Boulevard  
Nottingham  
NG7 6LB

These financial statements were authorised for issue by the director on 8 September 2022.

### **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.

#### **Basis of preparation of financial statements**

These financial statements were prepared under the historical cost convention in accordance with applicable United Kingdom accounting standards, including the Financial Reporting Standard 102 ('FRS 102') Section 1A small entities, and with the Companies Act 2006.

#### **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.

#### **Tax**

The tax expense for the period comprises current and deferred tax. Tax is recognised in profit or loss, except that a change attributable to an item of income or expense recognised as other comprehensive income is also recognised directly in other comprehensive income.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the reporting date in the countries where the company operates and generates taxable income.

Deferred tax is recognised in respect of all timing differences between taxable profits and profits reported in the financial statements.

Unrelieved tax losses and other deferred tax assets are recognised when it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date and that are expected to apply to the reversal of the timing difference.

# Bespoke Retail Solutions Limited

## Notes to the Unaudited Abridged Financial Statements for the Year Ended 31 March 2022

### Tangible assets

Tangible assets are stated in the balance sheet 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
Furniture, fittings and equipment	25% reducing balance

### 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.

### Leases

Leases in which substantially all the risks and rewards of ownership are retained by the lessor are classified as operating leases. Payments made under operating leases are charged to profit or loss on a straight-line basis over the period of the lease.

### 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.

### Dividends

Dividend distribution to the company's shareholders is recognised as a liability in the financial statements in the reporting period in which the dividends are declared.

## 3 Staff numbers

During the year, the average number of employees at the company was 1 (2021 - 0).

# Bespoke Retail Solutions Limited

## Notes to the Unaudited Abridged Financial Statements for the Year Ended 31 March 2022

### 4 Tangible assets

	Furniture, fittings and equipment £	Total £
<b>Cost or valuation</b>		
At 1 April 2021	9,338	9,338
At 31 March 2022	9,338	9,338
<b>Depreciation</b>		
At 1 April 2021	2,075	2,075
Charge for the year	3,420	3,420
At 31 March 2022	5,495	5,495
<b>Carrying amount</b>		
At 31 March 2022	3,843	3,843
At 31 March 2021	7,263	7,263



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.