

Bristol Window Store Limited

Annual Report and Unaudited Financial Statements
for the Year Ended 31 March 2017

McManus Williams Limited
Chartered Certified Accountants
Suite 2, Bellevue Mansions
18-22 Bellevue Road
Clevedon
BS21 7NU

Bristol Window Store Limited

Contents

Company Information	<u>1</u>
Accountants' Report	<u>2</u>
Balance Sheet	<u>3 to 4</u>
Notes to the Financial Statements	<u>5 to 8</u>

Bristol Window Store Limited

Company Information

Director	Mr M Thomas
Registered office	Unit 6 Duckmoor Road Industrial Estate Duckmoor Road Bristol BS3 2BJ
Accountants	McManus Williams Limited Chartered Certified Accountants Suite 2, Bellevue Mansions 18-22 Bellevue Road Clevedon BS21 7NU

**Chartered Certified Accountants' Report to the Director on the Preparation of the Unaudited
Statutory Accounts of
Bristol Window Store Limited
for the Year Ended 31 March 2017**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Bristol Window Store Limited for the year ended 31 March 2017 as set out on pages 3 to 8 from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at <http://www.accaglobal.com/gb/en/discover/public-value/rulcbook.html>.

This report is made solely to the Board of Directors of Bristol Window Store 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 Bristol Window Store Limited and state those matters that we have agreed to state to the Board of Directors of Bristol Window Store Limited, as a body, in this report in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at <http://www.accaglobal.com/gb/en/technical-activities/technical-resources-search/2009/october/factsheet-163-audit-exempt-companies.html>. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Bristol Window Store Limited and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that Bristol Window Store 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 Bristol Window Store Limited. You consider that Bristol Window Store 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 Bristol Window Store 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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McManus Williams Limited
Chartered Certified Accountants
Suite 2, Bellevue Mansions
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Clevedon
BS21 7NU

11 December 2017

Bristol Window Store Limited
(Registration number: 07329068)
Balance Sheet as at 31 March 2017

	Note	2017 £	2016 £
Fixed assets			
Tangible assets	<u>4</u>	294	431
Current assets			
Stocks	<u>5</u>	1,700	334
Debtors	<u>6</u>	17,592	22,643
Cash at bank and in hand		7,468	6,939
		26,760	29,916
Creditors: Amounts falling due within one year	<u>7</u>	(26,281)	(29,654)
Net current assets		479	262
Total assets less current liabilities		773	693
Provisions for liabilities		(59)	(86)
Net assets		714	607
Capital and reserves			
Called up share capital		300	300
Profit and loss account		414	307
Total equity		714	607

For the financial year ending 31 March 2017 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.

The notes on pages 5 to 8 form an integral part of these financial statements.
Page 3

Bristol Window Store Limited
(Registration number: 07329068)
Balance Sheet as at 31 March 2017

Approved and authorised by the director on 11 December 2017

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Mr M Thomas

Director

The notes on pages 5 to 8 form an integral part of these financial statements.
Page 4

Bristol Window Store Limited

Notes to the Financial Statements for the Year Ended 31 March 2017

1 General information

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

The address of its registered office is:

Unit 6
Duckmoor Road Industrial Estate
Duckmoor Road
Bristol
BS3 2BJ

These financial statements were authorised for issue by the director on 11 December 2017.

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 financial statements have been prepared in accordance with Financial Reporting Standard 102 Section 1A - 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006.

Basis of preparation

These 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.

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
Plant and machinery	20% on reducing balance
Furniture and fittings	20% on reducing balance
Computer equipment	33% on cost

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.

Bristol Window Store Limited

Notes to the Financial Statements for the Year Ended 31 March 2017

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business. Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of the receivables.

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.

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

The average number of persons employed by the company (including the director) during the year, was 1 (2016 - 1).

Bristol Window Store Limited

Notes to the Financial Statements for the Year Ended 31 March 2017

4 Tangible assets

	Furniture, fittings and equipment £	Other property, plant and equipment £	Total £
Cost or valuation			
At 1 April 2016	353	621	974
At 31 March 2017	353	621	974
Depreciation			
At 1 April 2016	118	425	543
Charge for the year	98	39	137
At 31 March 2017	216	464	680
Carrying amount			
At 31 March 2017	137	157	294
At 31 March 2016	235	196	431

5 Stocks

	2017 £	2016 £
Other inventories	1,700	334

6 Debtors

	2017 £	2016 £
Trade debtors	11,436	16,180
Other debtors	6,156	6,463
Total current trade and other debtors	17,592	22,643

7 Creditors

	Note	2017 £	2016 £
Due within one year			
Trade creditors		16,968	16,466
Director's current account		4,381	3,294
Taxation and social security		-	1,625
Other creditors		4,932	8,269

Bristol Window Store Limited

Notes to the Financial Statements for the Year Ended 31 March 2017

8 Transition to FRS 102

The company has adopted the accounting standards of FRS 102 and the reduced disclosure requirements of s1A, with an effective date of 1st April 2015. There are no changes in treatment or valuation required as a result of the transition so all comparative figures remain as previously reported.

Page 8

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.