Registration number: 07617521

Uniform Delights Ltd

Annual Report and Unaudited Financial Statements

for the Year Ended 31 December 2016

SATURDAY
A6BO2UMG
A28 29/07/2017 #250
COMPANIES HOUSE

Thomas Alexander & Co Ltd
590 Green Lanes
Palmers Green
London
N13 5RY

Uniform Delights Ltd

Contents

Company Information	1
Accountants' Report	2
Balance Sheet	3
Statement of Changes in Equity	4
Notes to the Financial Statements	5 to 8

Uniform Delights Ltd

Company Information

Director	P Kelembeck
Registered office	Blackburn Technology Centre Greenbank, Challenge Way Blackburn Lancashire BB1 5QB
Accountants	Thomas Alexander & Co Ltd 590 Green Lanes Palmers Green London N13 5RY

Chartered Accountants' Report to the Director on the Preparation of the Unaudited Statutory Accounts of Uniform Delights Ltd for the Year Ended 31 December 2016

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Uniform Delights Ltd for the year ended 31 December 2016 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 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 Uniform Delights Ltd, 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 Uniform Delights Ltd and state those matters that we have agreed to state to the Board of Directors of Uniform Delights Ltd, 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 Uniform Delights Ltd and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that Uniform Delights Ltd 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 Uniform Delights Ltd. You consider that Uniform Delights Ltd 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 Uniform Delights Ltd. 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.

.....

Thomas Alexander & Co Ltd
590 Green Lanes
Palmers Green
London
N13 5RY

19 June 2017

Uniform Delights Ltd

(Registration number: 07617521)
Balance Sheet as at 31 December 2016

	Note	2016 £	2015 £
Fixed assets			
Tangible assets	4	472	536
Current assets			
Stocks	5	8,950	11,166
Debtors	6	4,455	19,465
Cash at bank and in hand		7,522	2,241
		20,927	32,872
Creditors: Amounts falling due within one year	7	(11,224)	(41,500)
Net current assets/(liabilities)		9,703	(8,628)
Net assets/(liabilities)		10,175	(8,092)
Capital and reserves			
Called up share capital		100	100
Profit and loss account		10,075	(8,192)
Total equity		10,175	(8,092)

For the financial year ending 31 December 2016 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.

Approved and authorised by the director on 19 June 2017

P Kelembeck

Director

Uniform Delights Ltd

Statement of Changes in Equity for the Year Ended 31 December 2016

	Share capital £	Profit and loss account £	Total £
At 1 January 2016	100	(8,192)	(8,092)
Profit for the year	-	18,267	18,267
Total comprehensive income	-	18,267	18,267
At 31 December 2016	100	10,075	10,175

	Share capital £	Profit and loss account £	Total £
At 1 January 2015	100	(32,925)	(32,825)
Profit for the year	-	24,733	24,733
Total comprehensive income	-	24,733	24,733
At 31 December 2015	100	(8,192)	(8,092)

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

Uniform Delights Ltd

Notes to the Financial Statements for the Year Ended 31 December 2016

1 General information

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

The address of its registered office is:
Blackburn Technology Centre
Greenbank, Challenge Way
Blackburn
Lancashire
BB1 5QB

The principal place of business is:
15 New Barnes Close
Helmshor
Rossendale
BB4 4LN

These financial statements were authorised for issue by the director on 19 June 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
Fixtures, fittings and equipments	20% at Reduced Balance

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.

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.

3 Staff numbers

The average number of persons employed by the company (including the director) during the year, was 1 (2015 - 1).

4 Tangible assets

	Furniture, fittings and equipment £	Total £
Cost or valuation		
At 1 January 2016	1,132	1,132
Additions	54	54
At 31 December 2016	1,186	1,186
Depreciation		
At 1 January 2016	596	596
Charge for the year	118	118
At 31 December 2016	714	714
Carrying amount		
At 31 December 2016	472	472
At 31 December 2015	536	536

5 Stocks

	2016 £	2015 £
Finished goods and goods for resale	8,950	11,166

6 Debtors

	2016 £	2015 £
Trade debtors	4,166	19,465
Other debtors	289	-
Total current trade and other debtors	4,455	19,465

7 Creditors

	Note	2016 £	2015 £
Due within one year			
Trade creditors		4,004	36,434
Taxation and social security		3,199	3,636
Other creditors		1,620	1,430
Corporation tax liability		2,401	-
		11,224	41,500

8 Control

The ultimate controlling party is the director who owns 0% of the called up share capital.

9 Transition to FRS 102

On 1st January 2016 the company transitioned from preparing accounts under the Financial Reporting Standard for Smaller Entities (effective January 2015) to preparing accounts under Financial Reporting Standard 102 (Section A). There are no prior year items that require restatement as a result of this transition.