

Statement of Consent to Prepare Abridged Financial Statements

All of the members of Bespoke Global Resourcing Limited have consented to the preparation of the abridged statement of comprehensive income and the abridged statement of financial position for the year ending 28 February 2017 in accordance with Section 444(2A) of the Companies Act 2006.

COMPANY REGISTRATION NUMBER: 08758784

Bespoke Global Resourcing Limited

Filleted Unaudited Abridged Financial Statements

28 February 2017

Bespoke Global Resourcing Limited

Abridged Financial Statements

Year ended 28 February 2017

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Bespoke Global Resourcing Limited

Officers and Professional Advisers

Director	Mr S Craggs
Registered Office	The Boot Factory Suite 4 Wolverhampton West Midlands WV2 1BH
Accountants	Garratts Wolverhampton Limited Chartered accountant 29 Waterloo Road Wolverhampton WV1 4DJ
Bankers	Barclays Bank PLC Queen Square Wolverhampton West Midlands WV1 1DS

Bespoke Global Resourcing Limited

Chartered Accountant's Report to the Director on the Preparation of the Unaudited Statutory Abridged Financial Statements of Bespoke Global Resourcing Limited

Year ended 28 February 2017

As described on the abridged statement of financial position, the director of the company is responsible for the preparation of the abridged financial statements for the year ended 28 February 2017, which comprise the abridged statement of financial position, statement of changes in equity and the related notes. You consider that the company is exempt from an audit under the Companies Act 2006. In accordance with your instructions we have compiled these abridged financial statements in order to assist you to fulfil your statutory responsibilities, from the accounting records and from information and explanations supplied to us.

Garratts Wolverhampton Limited Chartered accountant

29 Waterloo Road Wolverhampton WV1 4DJ

21 December 2017

Bespoke Global Resourcing Limited

Abridged Statement of Financial Position

28 February 2017

	Note	2017 £	2016 £
Fixed assets			
Tangible assets	5	6,379	8,245
Current assets			
Stocks		250,000	—
Debtors	6	713,359	262,940
Cash at bank and in hand		57,957	229
		1,021,316	263,169
Creditors: amounts falling due within one year	7	1,011,658	254,933
Net current assets		9,658	8,236
Total assets less current liabilities		16,037	16,481
Net assets		16,037	16,481
Capital and reserves			
Called up share capital	8	100	1
Profit and loss account		15,937	16,480
Shareholders funds		16,037	16,481

These abridged financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In accordance with section 444 of the Companies Act 2006, the abridged statement of comprehensive income has not been delivered.

For the year ending 28 February 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 abridged financial statements for the year in question in accordance with section 476 ;
- The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of abridged financial statements .

Bespoke Global Resourcing Limited

Abridged Statement of Financial Position *(continued)*

28 February 2017

These abridged financial statements were approved by the board of directors and authorised for issue on 21 December 2017 , and are signed on behalf of the board by:

Mr S Craggs

Director

Company registration number: 08758784

Bespoke Global Resourcing Limited

Statement of Changes in Equity

Year ended 28 February 2017

	Called up share capital	Profit and loss account	Total
	£	£	£
At 1 December 2014	1	(9,692)	(9,691)
Profit for the year		26,172	26,172
	-----	-----	-----
Total comprehensive income for the year	—	26,172	26,172
At 28 February 2016	1	16,480	16,481
Profit for the year		39,457	39,457
	-----	-----	-----
Total comprehensive income for the year	—	39,457	39,457
Issue of shares	99	—	99
Dividends paid and payable	—	(40,000)	(40,000)
	-----	-----	-----
Total investments by and distributions to owners	99	(40,000)	(39,901)
	-----	-----	-----
At 28 February 2017	100	15,937	16,037
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Bespoke Global Resourcing Limited

Notes to the Abridged Financial Statements

Year ended 28 February 2017

1. General information

The company is a private company limited by shares, registered in England and Wales. The address of the registered office is The Boot Factory, Suite 4, Wolverhampton, West Midlands, WV2 1BH.

2. Statement of compliance

These abridged financial statements have been prepared in compliance with Section 1A of FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland'.

3. Accounting policies

Basis of preparation

The abridged financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

The abridged financial statements are prepared in sterling, which is the functional currency of the entity.

Transition to FRS 102

The entity transitioned from previous UK GAAP to FRS 102 as at 1 December 2014. Details of how FRS 102 has affected the reported financial position and financial performance is given in note 11.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Revenue recognition

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for services rendered, stated net of Value Added Tax.

Income tax

The taxation expense represents the aggregate amount of current and deferred tax recognised in the reporting period. Tax is recognised in profit or loss, except to the extent that it relates to items recognised in other comprehensive income or directly in equity. In this case, tax is recognised in other comprehensive income or directly in equity, respectively. Current tax is recognised on taxable profit for the current and past periods. Current tax is measured at the amounts of tax expected to pay or recover using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

Deferred tax is recognised in respect of all timing differences at the reporting date. Unrelieved tax losses and other deferred tax assets are recognised to the extent that 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 that are expected to apply to the reversal of the timing difference.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Leasehold expenditure	-	20% straight line
Furniture and fixtures	-	20% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date. For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets. For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the company are assigned to those units.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

Financial instruments

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the entity after deducting all of its financial liabilities.

4. Employee numbers

The average number of persons employed by the company during the year amounted to 10 (2016: 10).

5. Tangible assets

	£
Cost	
At 29 February 2016 and 28 February 2017	9,071

Depreciation	
At 29 February 2016	826
Charge for the year	1,866

At 28 February 2017	2,692

Carrying amount	
At 28 February 2017	6,379

At 28 February 2016	8,245

6. Debtors

	2017	2016
	£	£
Trade debtors	143,100	230,006
Prepayments and accrued income	20,051	8,839
Amounts owed from related companies	550,208	24,095
	-----	-----
	713,359	262,940
	-----	-----

7. Creditors: amounts falling due within one year

	2017	2016
	£	£
Payments received on account	35,407	118,410
Trade creditors	240,178	59,298
Accruals and deferred income	6,800	9,022
Corporation tax	9,777	—
Social security and other taxes	112,046	36,868
Director loan accounts	607,450	26,549
Other creditors	—	4,786
	-----	-----
	1,011,658	254,933
	-----	-----

8. Called up share capital

Issued, called up and fully paid

	2017		2016	
	No	£	No	£
Ordinary shares of £ 1 each	100	100	1	1

9. Director's advances, credits and guarantees

Directors advances at the year end are £607,450 (2016-£26,459)

10. Related party transactions

The company was under the control of the directors throughout the current and previous year.

11. Transition to FRS 102

These are the first abridged financial statements that comply with FRS 102. The company transitioned to FRS 102 on 1 December 2014.

No transitional adjustments were required in equity or profit or loss for the period.

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.