

Rebecca Clarke Designs Limited

Annual Report and Unaudited Financial Statements

for the Year Ended 28 February 2017

Effective Accounting Solutions Limited

Certified

3 The Willows

Mill Farm Courtyard

Beachampton

Milton Keynes

MK19 6DS

Rebecca Clarke Designs Limited
Contents

Company Information	<u>1</u>
Accountants' Report	<u>2</u>
Balance Sheet	<u>3</u>
Statement of Changes in Equity	<u>4</u>
Notes to the Financial Statements	<u>5</u> to <u>6</u>

Rebecca Clarke Designs Limited
Company Information

Director	Miss Rebecca Anne Seacome Clarke		
Registered office	9 7	P a i n s w i c k	R o a d
	C h e l t e n h a m		
	GL50 2EX		
Accountants	Effective	Accounting	Solutions Limited
	C e r t i f i c d		
	3	T h e	W i l l o w s
	Mill	F a r m	C o u r t y a r d
	B e a c h a m p t o n		
	M i l t o n		K e y n e s
	MK19 6DS		

**Chartered Certified Accountants' Report to the Director on the Preparation of the Unaudited
Statutory Accounts of
Rebecca Clarke Designs Limited
for the Year Ended 28 February 2017**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Rebecca Clarke Designs Limited for the year ended 28 February 2017 as set out on pages 3 to 6 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/rulebook.html>.

This report is made solely to the Board of Directors of Rebecca Clarke Designs 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 Rebecca Clarke Designs Limited and state those matters that we have agreed to state to the Board of Directors of Rebecca Clarke Designs 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 Rebecca Clarke Designs Limited and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that Rebecca Clarke Designs 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 Rebecca Clarke Designs Limited. You consider that Rebecca Clarke Designs 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 Rebecca Clarke Designs 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.

.....
Effective Accounting Solutions Limited
Certified
3 The Willows
Mill Farm Courtyard
Beachampton
Milton Keynes
MK19 6DS

16 March 2017

Rebecca Clarke Designs Limited
(Registration number: 08911021)
Balance Sheet as at 28 February 2017

	Note	2017 £	2016 £
Fixed assets			
Tangible assets	<u>2</u>	250	500
Current assets			
Debtors	<u>3</u>	5,196	1,500
Cash at bank and in hand		59	1,265
		5,255	2,765
Creditors: Amounts falling due within one year		(5,454)	(3,163)
Net current liabilities		(199)	(398)
Total assets less current liabilities		51	102
Provisions for liabilities		(50)	(100)
Net assets		1	2
Capital and reserves			
Called up share capital		1	1
Profit and loss account		-	1
Total equity		1	2

For the financial 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 accounts for the year in question in accordance with section 476; and

The director acknowledges her 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 16 March 2017

.....
Miss Rebecca Anne Seacome Clarke
Director

The notes on pages 5 to 6 form an integral part of these financial statements.

Rebecca Clarke Designs Limited
Statement of Changes in Equity for the Year Ended 28 February 2017

	Share capital £	Profit and loss account £	Total £
At 1 March 2016	1	1	2
Profit for the year	-	21,615	21,615
Total comprehensive income	-	21,615	21,615
Dividends	-	(21,616)	(21,616)
At 28 February 2017	1	-	1

	Share capital £	Profit and loss account £	Total £
At 1 March 2015	1	249	250
Profit for the year	-	12,301	12,301
Total comprehensive income	-	12,301	12,301
Dividends	-	(12,549)	(12,549)
At 29 February 2016	1	1	2

The notes on pages 5 to 6 form an integral part of these financial statements.

Rebecca Clarke Designs Limited
Notes to the Financial Statements for the Year Ended 28 February 2017

1 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
Office equipment	25% 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.

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.

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.

Rebecca Clarke Designs Limited
Notes to the Financial Statements for the Year Ended 28 February 2017

2 Tangible assets

	Furniture, fittings and equipment £	Total £
Cost or valuation		
At 1 March 2016	1,000	1,000
At 28 February 2017	1,000	1,000
Depreciation		
At 1 March 2016	500	500
Charge for the year	250	250
At 28 February 2017	750	750
Carrying amount		
At 28 February 2017	250	250
At 29 February 2016	500	500

3 Debtors

	2017 £	2016 £
Trade debtors	3,545	1,500
Other debtors	1,651	-
Total current trade and other debtors	5,196	1,500

4 Dividends

	2017 £	2016 £
Interim dividend of £21,616.29 (2016 - £12,548.50) per ordinary share	21,616	12,549

Page 6

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.