Registered number
11123647

DIVA CLOTHING (GB) LTD

Filleted Accounts

31 December 2018

DIVA CLOTHING (GB) LTD

Registered number: 11123647

Balance Sheet

as at 31 December 2018

	Notes		2018
			£
Fixed assets			
Tangible assets	2		2,906
Current assets			
Stocks		128,986	
Debtors	3	18,728	
Cash at bank and in hand		12,528	
		160,242	
Creditors: amounts falling due within one year	4	(113,819)	
Net current assets			46,423
Net assets			49,329
Capital and reserves			
Called up share capital			100
Profit and loss account			49,229
Shareholders' funds			49,329

The director is satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

Suresh Kumar Birdi

Director

Approved by the board on 9 September 2019

DIVA CLOTHING (GB) LTD

Notes to the Accounts

for the year ended 31 December 2018

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost is determined using the first in first out method. The carrying amount of stock sold is recognised as an expense in the period in which the related revenue is recognised.

Creditors

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

2 Tangible fixed assets

	Plant and machinery etc £
Cost	
Additions	3,632
At 31 December 2018	3,632
Depreciation	
Charge for the year	726
At 31 December 2018	726
Net book value	
At 31 December 2018	2,906

3 Debtors	2018
	£
Other debtors-rent deposit	18,728

4 Creditors: amounts falling due within one year	2018
	£
Trade creditors	80,340
Taxation and social security costs	13,840
Other creditors	19,639
	113,819

5 Other information

DIVA CLOTHING (GB) LTD is a private company limited by shares and incorporated in England.
Its registered office is:
10
Waterson Street
London
United Kingdom
E2 8HL

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.