

Registered number

14211971

SMART CLOTHING & ALTERATIONS LTD

Filleted Accounts

31 July 2026

SMART CLOTHING & ALTERATIONS LTD**Registered number:** 14211971**Balance Sheet****as at 31 July 2026**

	Notes	2026 £	2025 £
Fixed assets			
Tangible assets	3	6,216	7,770
Current assets			
Cash at bank and in hand		9,278	12,637
Creditors: amounts falling due within one year	4	(9,399)	(13,190)
Net current liabilities		(121)	(553)
Net assets		6,095	7,217
Capital and reserves			
Called up share capital		1	1
Profit and loss account		6,094	7,216
Shareholders' funds		6,095	7,217

The directors are 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 directors acknowledge their 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.

Mirza Nabeel Mubarik

Director

Approved by the board on 21 August 2026

SMART CLOTHING & ALTERATIONS LTD

Notes to the Accounts

for the year ended 31 July 2026

1 Accounting policies

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.

Tangible fixed assets

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Freehold buildings	over 50 years
Leasehold land and buildings	over the lease term
Plant and machinery	over 5 years
Fixtures, fittings, tools and equipment	over 5 years

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.

Taxation

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period. Deferred tax is recognised in respect of all timing differences between the recognition of income and expenses in the financial statements and their inclusion in tax assessments. Unrelieved tax losses and other deferred tax assets are recognised only 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 and that are expected to apply to the reversal of the timing difference, except for revalued land and investment property where the tax rate that applies to the sale of the asset is used. Current and deferred tax assets and liabilities are not discounted.

Provisions

Provisions (ie liabilities of uncertain timing or amount) are recognised when there is an obligation at the reporting date as a result of a past event, it is probable that economic benefit will be transferred to settle the obligation and the amount of the obligation can be estimated reliably.

2 Employees	2026	2025
	Number	Number
Average number of persons employed by the company	<u>0</u>	<u>0</u>

3 Tangible fixed assets

	Plant and machinery etc £
Cost	
At 1 August 2025	<u>9,712</u>
At 31 July 2026	<u>9,712</u>
Depreciation	
At 1 August 2025	<u>1,942</u>
Charge for the year	<u>1,554</u>
At 31 July 2026	<u>3,496</u>
Net book value	
At 31 July 2026	<u>6,216</u>
At 31 July 2025	<u>7,770</u>

4 Creditors: amounts falling due within one year	2026	2025
	£	£
Other creditors	<u>9,399</u>	<u>13,190</u>

5 Other information

SMART CLOTHING & ALTERATIONS LTD is a private company limited by shares and incorporated in England. Its registered office is:

69 Claude Road
London
E13 0QQ

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.