

BELLE UNIQUE LTD

**Company Registration Number:
SC624921 (Scotland)**

Unaudited statutory accounts for the year ended 05 April 2025

Period of accounts

Start date: 06 April 2024

End date: 05 April 2025

BELLE UNIQUE LTD

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BELLE UNIQUE LTD

Company Information

for the Period Ended 05 April 2025

Director:

Karen Ramsay Bell

Darren John Bell

Registered office:

40

Main Street

Kilsyth

Glasgow

North Lanarksire

GB-SCT

G65 0AQ

Company Registration Number:

SC624921 (Scotland)

BELLE UNIQUE LTD

Directors' Report Period Ended 05 April 2025

The directors present their report with the financial statements of the company for the period ended 05 April 2025

Principal Activities

Belle Unique Ltd provides specialist interior design and FF&E consultancy services to the education sector across Scotland and the UK.

Political and charitable donations

During the year, the Company did not make any political donations. Charitable donations were limited and made in the ordinary course of business, supporting local and community initiatives aligned with the Company's values within the education and community sector.

Company policy on the employment of disabled persons

The Company is committed to providing equal opportunities for all employees and does not discriminate on the grounds of disability. Belle Unique Ltd aims to ensure that applicants with disabilities are given full and fair consideration for employment, that existing employees who become disabled are supported to continue in their roles wherever reasonably practicable, and that appropriate training, development and reasonable adjustments are provided to enable all employees to contribute fully to the success of the business.

Additional information

During the year, the directors identified that certain business loans and credit facilities were not included in the prior year balance sheet in error. The comparative figures have therefore been restated to include these amounts as creditors, with no impact on the prior year profit and loss account. The directors have reviewed the accounting records and processes to ensure that appropriate controls are now in place to prevent similar errors in future periods.

Directors

The directors shown below have held office during the whole of the period from 06 April 2024 to 05 April 2025

Karen Ramsay Bell

The director(s) shown below resigned during the period

Darren John Bell

21 August 2024

This report was approved by the board of directors on 18 January 2026

And Signed On Behalf Of The Board By:

Name: Karen Ramsay Bell

Status: Director

BELLE UNIQUE LTD

Profit and Loss Account

for the Period Ended 05 April 2025

	<i>Notes</i>	<i>2025</i> £	<i>2024</i> £
Turnover		148,856	340,319
Cost of sales		(15,951)	(149,844)
Gross Profit or (Loss)		132,905	190,475
Income from coronavirus (COVID-19) business support grants		0	0
Administrative Expenses		(83,762)	(164,798)
Other operating income		0	-
Operating Profit or (Loss)		49,143	25,677
Interest Receivable and Similar Income		0	-
Interest Payable and Similar Charges		(13,749)	-
Profit or (Loss) Before Tax		35,394	25,677
Tax on Profit		(0)	-
Profit or (Loss) for Period		35,394	25,677

The notes form part of these financial statements

BELLE UNIQUE LTD

Balance sheet

As at 05 April 2025

	<i>Notes</i>	<i>2025</i> £	<i>2024</i> £
Fixed assets			
Tangible assets:	4	10,370	12,962
Total fixed assets:		<u>10,370</u>	<u>12,962</u>
Current assets			
Cash at bank and in hand:		18,076	8,587
Total current assets:		<u>18,076</u>	<u>8,587</u>
Creditors: amounts falling due within one year:	5	(19,984)	(24,345)
Net current assets (liabilities):		<u>(1,908)</u>	<u>(15,758)</u>
Total assets less current liabilities:		8,462	(2,796)
Creditors: amounts falling due after more than one year:	6	(17,479)	(19,839)
Total net assets (liabilities):		<u>(9,017)</u>	<u>(22,635)</u>

The notes form part of these financial statements

BELLE UNIQUE LTD

Balance sheet continued

As at 05 April 2025

	<i>Notes</i>	<i>2025</i> £	<i>2024</i> £
Capital and reserves			
Called up share capital:		1	1
Profit and loss account:		(9,018)	(22,636)
Shareholders funds:		<u>(9,017)</u>	<u>(22,635)</u>

For the year ending 5 April 2025 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

This report was approved by the board of directors on 18 January 2026

And Signed On Behalf Of The Board By:

Name: Karen Ramsay Bell

Status: Director

The notes form part of these financial statements

BELLE UNIQUE LTD

Notes to the Financial Statements

for the Period Ended 05 April 2025

1. Accounting policies

Basis of measurement and preparation

These financial statements have been prepared in accordance with the provisions of Section 1A (Small Entities) of Financial Reporting Standard 102

Turnover policy

Turnover and VAT

Turnover represents the fair value of consideration receivable for services provided in the ordinary course of business, exclusive of Value Added Tax (VAT). Revenue is recognised when the Company has satisfied its performance obligations and the service has been delivered to the customer.

Turnover and costs are stated net of VAT, except where VAT is not recoverable by the Company. Where the domestic reverse charge for VAT applies, income and expenditure are recognised net of VAT in accordance with HMRC guidance, with no VAT included within turnover or cost of sales. VAT is recognised on the balance sheet as a debtor or creditor at the reporting date.

Tangible fixed assets depreciation policy

Tangible Fixed Assets and Depreciation

Tangible fixed assets are stated at cost less accumulated depreciation and any impairment losses. Depreciation is provided to write off the cost of tangible fixed assets, less their estimated residual values, over their expected useful economic lives on a straight-line basis.

Office furniture, fixtures and equipment are depreciated at 20% per annum and IT equipment and specialist design hardware are depreciated at 25% per annum. During the year, depreciation of £2,592 was charged, reducing the net book value of tangible assets from £12,962 to £10,370.

Intangible fixed assets amortisation policy

Intangible fixed assets are stated at cost less accumulated amortisation and any impairment losses. Amortisation is provided to write off the cost of intangible fixed assets, less their estimated residual values, over their expected useful economic lives on a straight-line basis.

Valuation information and policy

Stocks and work in progress are valued at the lower of cost and net realisable value, after making allowances for obsolete and slow-moving items. Cost includes all directly attributable expenditure and an appropriate proportion of overheads incurred in bringing the stock or work in progress to its present condition and location.

Other accounting policies

The Company did not have any finance lease or hire purchase arrangements during the year. No deferred tax was recognised as the directors consider that timing differences are not material.

BELLE UNIQUE LTD

Notes to the Financial Statements

for the Period Ended 05 April 2025

2. Employees

	<i>2025</i>	<i>2024</i>
Average number of employees during the period	3	3

BELLE UNIQUE LTD

Notes to the Financial Statements

for the Period Ended 05 April 2025

3. Off balance sheet disclosure

No

BELLE UNIQUE LTD

Notes to the Financial Statements

for the Period Ended 05 April 2025

4. Tangible assets

	Fixtures & fittings	Office equipment	Total
Cost	£	£	£
At 06 April 2024	12,962	-	12,962
Additions	-	-	-
Disposals	-	-	-
Revaluations	-	-	-
Transfers	-	-	-
At 05 April 2025	12,962	-	12,962
Depreciation			
At 06 April 2024	-	-	-
Charge for year	2,592	-	2,592
On disposals	-	-	-
Other adjustments	-	-	-
At 05 April 2025	2,592	-	2,592
Net book value			
At 05 April 2025	10,370	-	10,370
At 05 April 2024	12,962	-	12,962

BELLE UNIQUE LTD

Notes to the Financial Statements

for the Period Ended 05 April 2025

5.Creditors: amounts falling due within one year note

	<i>2025</i> £	<i>2024</i> £
Bank loans and overdrafts	17,479	24,345
Other creditors	2,505	
Total	19,984	24,345

The previous year return had the creditors amounts falling due and the bank balance missing. We have rectified this with the details provided.

BELLE UNIQUE LTD

Notes to the Financial Statements

for the Period Ended 05 April 2025

6.Creditors: amounts falling due after more than one year

	<i>2025</i> <i>£</i>	<i>2024</i> <i>£</i>
Bank loans and overdrafts	17,479	19,839
Total	17,479	19,839

This is a bounce back loan taken in a previous year and will continue until 2030. This was missed in error in previous returns and has been updated

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.