

Company Registration No. 00553914 (England and Wales)

**WHM JEWELLERS LIMITED**  
**UNAUDITED ABBREVIATED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 16 FEBRUARY 2015**

# WHM JEWELLERS LIMITED

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# WHM JEWELLERS LIMITED

## ABBREVIATED BALANCE SHEET

AS AT 16 FEBRUARY 2015

	Notes	2015 £	£	2014 £	£
<b>Fixed assets</b>					
Tangible assets	2		3,125		3,471
<b>Current assets</b>					
Stocks		338,034		333,096	
Cash at bank and in hand		4,805		2,444	
		<u>342,839</u>		<u>335,540</u>	
<b>Creditors: amounts falling due within one year</b>		<u>(87,178)</u>		<u>(94,790)</u>	
<b>Net current assets</b>			255,661		240,750
<b>Total assets less current liabilities</b>			<u>258,786</u>		<u>244,221</u>
<b>Capital and reserves</b>					
Called up share capital	3		100		100
Profit and loss account			258,686		244,121
<b>Shareholders' funds</b>			<u>258,786</u>		<u>244,221</u>

For the financial year ended 16 February 2015 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These abbreviated financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Approved by the Board for issue on 13 November 2015

Mr B Matthews  
**Director**

**Company Registration No. 00553914**

# WHM JEWELLERS LIMITED

## NOTES TO THE ABBREVIATED ACCOUNTS

FOR THE YEAR ENDED 16 FEBRUARY 2015

### 1 Accounting policies

#### 1.1 Accounting convention

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

#### 1.2 Compliance with accounting standards

The financial statements are prepared in accordance with applicable United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), which have been applied consistently (except as otherwise stated).

#### 1.3 Turnover

Turnover represents amounts receivable for goods and services net of VAT and trade discounts.

#### 1.4 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Land and buildings Leasehold	over the period of the lease
Fixtures, fittings & equipment	10% reducing balance

#### 1.5 Stock and work in progress

Stock and work in progress are valued at the lower of cost and net realisable value.

### 2 Fixed assets

#### Tangible assets

	£
<b>Cost</b>	
At 17 February 2014 & at 16 February 2015	15,478
<b>Depreciation</b>	
At 17 February 2014	12,006
Charge for the year	347
At 16 February 2015	12,353
<b>Net book value</b>	
At 16 February 2015	3,125
At 16 February 2014	3,471

### 3 Share capital

	2015 £	2014 £
<b>Allotted, called up and fully paid</b>		
100 Ordinary shares of £1 each	100	100

## **WHM JEWELLERS LIMITED**

### **NOTES TO THE ABBREVIATED ACCOUNTS (CONTINUED)**

***FOR THE YEAR ENDED 16 FEBRUARY 2015***

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#### **4 Related party relationships and transactions**

Included within other creditors are the director's loan accounts of £19,215 (2014: £28,718).

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