

REGISTERED NUMBER: 03231234 (England and Wales)

FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

FOR

BIBLIOPHILE LTD

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FOR THE YEAR ENDED 30 JUNE 2023

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BIBLIOPHILE LTD
COMPANY INFORMATION
FOR THE YEAR ENDED 30 JUNE 2023

DIRECTOR:	A Quigley
REGISTERED OFFICE:	31 Riverside Building 55 Trinity Buoy Wharf London E14 0FP
REGISTERED NUMBER:	03231234 (England and Wales)
ACCOUNTANTS:	Liles Morris Limited 1st Floor 80 Coombe Road New Malden Surrey KT3 4QS

BALANCE SHEET
30 JUNE 2023

	Notes	2023 £	2022 £
FIXED ASSETS			
Intangible assets	5	-	-
Tangible assets	6	<u>5,879</u>	<u>7,983</u>
		<u>5,879</u>	<u>7,983</u>
CURRENT ASSETS			
Stocks		95,249	105,303
Debtors	7	42,484	80,183
Investments	8	-	39,653
Cash at bank and in hand		<u>202,255</u>	<u>222,324</u>
		<u>339,988</u>	<u>447,463</u>
CREDITORS			
Amounts falling due within one year	9	<u>(101,299)</u>	<u>(129,075)</u>
NET CURRENT ASSETS		<u>238,689</u>	<u>318,388</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>244,568</u>	<u>326,371</u>
CAPITAL AND RESERVES			
Called up share capital		61,300	73,600
Retained earnings		<u>183,268</u>	<u>252,771</u>
SHAREHOLDERS' FUNDS		<u>244,568</u>	<u>326,371</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 June 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 2023 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges her responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

BALANCE SHEET - continued
30 JUNE 2023

The financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the director and authorised for issue on 20 September 2023 and were signed by:

A Quigley - Director

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023**

1. STATUTORY INFORMATION

Bibliophile Ltd is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

The presentation currency of the financial statements is the Pound Sterling (£).

2. STATEMENT OF COMPLIANCE

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. There were no material departures from FRS 102 Section 1A "Small Entities".

3. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements have been prepared under the historical cost convention.

Turnover

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

Goodwill

Goodwill arose on the purchase of the sole trader business of Bibliophile Books as at 1st July 2002. Goodwill was reviewed for impairment at the end of each financial year and was written off in full in the year ending 30 June 2017.

Intangible assets

Intangible assets are initially measured at cost. After initial recognition, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Website	- 20% on cost
Office equipment	- 20% on cost
Computer equipment	- 33% on cost

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

Taxation for the year comprises current tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Pension costs and other post-retirement benefits

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 JUNE 2023

4. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 5 (2022 - 6) .

5. INTANGIBLE FIXED ASSETS

	Goodwill
	£
COST	
At 1 July 2022	
and 30 June 2023	<u>604,998</u>
AMORTISATION	
At 1 July 2022	
and 30 June 2023	<u>604,998</u>
NET BOOK VALUE	
At 30 June 2023	<u>-</u>
At 30 June 2022	<u>-</u>

6. TANGIBLE FIXED ASSETS

	Website	Office	Computer	Totals
	£	equipment	equipment	£
COST				
At 1 July 2022	59,672	37,103	28,652	125,427
Additions	449	-	1	450
Disposals	-	(10)	-	(10)
At 30 June 2023	<u>60,121</u>	<u>37,093</u>	<u>28,653</u>	<u>125,867</u>
DEPRECIATION				
At 1 July 2022	54,407	36,881	26,156	117,444
Charge for year	1,324	89	1,131	2,544
At 30 June 2023	<u>55,731</u>	<u>36,970</u>	<u>27,287</u>	<u>119,988</u>
NET BOOK VALUE				
At 30 June 2023	<u>4,390</u>	<u>123</u>	<u>1,366</u>	<u>5,879</u>
At 30 June 2022	<u>5,265</u>	<u>222</u>	<u>2,496</u>	<u>7,983</u>

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Rent deposit	4,520	4,520
Tax	7,418	-
VAT	17,547	20,340
Prepayments and accrued income	<u>12,999</u>	<u>55,323</u>
	<u>42,484</u>	<u>80,183</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 JUNE 2023

8. CURRENT ASSET INVESTMENTS

	2023	2022
	£	£
Listed investments	<u>-</u>	<u>39,653</u>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade creditors	54,260	74,486
Tax	-	10,860
Social security and other taxes	1,484	1,420
Other creditors	50	50
Unused credits	32,478	33,601
Credit card	2,402	1,019
Pension liability	254	-
Director's loan accs less 1yr	93	93
Accruals and deferred income	<u>10,278</u>	<u>7,546</u>
	<u>101,299</u>	<u>129,075</u>

10. OTHER FINANCIAL COMMITMENTS

The company has total operating lease commitments with reference to premises rent totalling £148,484 (2022 £185,605)

This is payable as follows:-

Due within 1 Year £37,121 (2022: £37,121)

Due within 2-5 years £111,363 (2022: £148,484)

11. RELATED PARTY DISCLOSURES

During the year dividends of £36,000 were paid to the director.

As at the year ended 30 June 2023 the company owed the director £93 (2022: £93).

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.