

Registered number
05331997

Amber Hall Jewellery Ltd

Filleted Accounts

31 January 2020

Amber Hall Jewellery Ltd**Registered number:** 05331997**Balance Sheet****as at 31 January 2020**

	Notes	2020 £	2019 £
Current assets			
Stocks		167,262	175,858
Debtors	4	3,189	939
		<u>170,451</u>	<u>176,797</u>
Creditors: amounts falling due within one year			
	5	(166,382)	(170,315)
		<u>4,069</u>	<u>6,482</u>
Net current assets			
		<u>4,069</u>	<u>6,482</u>
Net assets			
Capital and reserves			
Called up share capital		100	100
Profit and loss account		3,969	6,382
		<u>4,069</u>	<u>6,482</u>
Shareholders' funds			
		<u>4,069</u>	<u>6,482</u>

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.

Sylvia Libicka

Director

Approved by the board on 30 January 2021

Amber Hall Jewellery Ltd
Notes to the Accounts
for the year ended 31 January 2020

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.

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:

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.

Debtors

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

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.

Taxation

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.

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.

Foreign currency translation

Transactions in foreign currencies are initially recognised at the rate of exchange ruling at the date of the transaction. At the end of each reporting period foreign currency monetary items are translated at the closing rate of exchange. Non-monetary items that are measured at historical cost are translated at the rate ruling at the date of the transaction. All differences are charged to profit or loss.

2 Employees	2020	2019
	Number	Number
Average number of persons employed by the company	<u>3</u>	<u>0</u>

3 Tangible fixed assets

	Plant and machinery etc £
Cost	
At 1 February 2019	2,998
At 31 January 2020	<u>2,998</u>
Depreciation	
At 1 February 2019	2,998
At 31 January 2020	<u>2,998</u>
Net book value	
At 31 January 2020	-

4 Debtors	2020	2019
	£	£
Other debtors	<u>3,189</u>	<u>939</u>

5 Creditors: amounts falling due within one year	2020	2019
	£	£
Bank loans and overdrafts	1,905	2,637
Trade creditors	18,015	21,510
Taxation and social security costs	19,735	16,302
Other creditors	<u>126,727</u>	<u>129,866</u>
	<u>166,382</u>	<u>170,315</u>

6 Other information

Amber Hall Jewellery Ltd is a private company limited by shares and incorporated in England.
Its registered office is:
2 Mermond Place
Mermond Place

Swanage
Dorset
BH19 1DG

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.