

Registered number  
05331997

Amber Hall Jewellery Ltd

Filleted Accounts

31 January 2023

**Amber Hall Jewellery Ltd****Registered number:** 05331997**Balance Sheet****as at 31 January 2023**

	Notes	2023 £	2022 £
<b>Current assets</b>			
Stocks		201,053	206,065
Debtors	3	4,376	4,376
Cash at bank and in hand		-	465
		<u>205,429</u>	<u>210,906</u>
<b>Creditors: amounts falling due within one year</b>	4	(195,016)	(179,363)
<b>Net current assets</b>		<u>10,413</u>	<u>31,543</u>
<b>Total assets less current liabilities</b>		<u>10,413</u>	<u>31,543</u>
<b>Creditors: amounts falling due after more than one year</b>	5	(22,400)	(30,100)
<b>Net (liabilities)/assets</b>		<u>(11,987)</u>	<u>1,443</u>
<b>Capital and reserves</b>			
Called up share capital		100	100
Profit and loss account		(12,087)	1,343
<b>Shareholders' funds</b>		<u>(11,987)</u>	<u>1,443</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.

Sylwia Libicka

Director



**Amber Hall Jewellery Ltd**  
**Notes to the Accounts**  
**for the year ended 31 January 2023**

**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.

***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.

	Number	Number
Average number of persons employed by the company	3	3
<b>3 Debtors</b>	<b>2023</b>	<b>2022</b>
	£	£
Other debtors	4,376	4,376
<b>4 Creditors: amounts falling due within one year</b>	<b>2023</b>	<b>2022</b>
	£	£
Bank loans and overdrafts	10,788	8,400
Trade creditors	14,129	8,708
Taxation and social security costs	40,258	40,899
Other creditors	129,841	121,356
	195,016	179,363
<b>5 Creditors: amounts falling due after one year</b>	<b>2023</b>	<b>2022</b>
	£	£
Bank loans	22,400	30,100

## 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.