

**LOW & BEHOLD LIMITED  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 JULY 2019**

**Low & Behold Limited  
Accountant's Report  
For The Year Ended 31 July 2019**

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**Report to the directors on the preparation of the unaudited statutory accounts of Low & Behold Limited For The Year Ended 31 July 2019**

To assist you to fulfil your duties under the Companies Act 2006, I have prepared for your approval the accounts of Low & Behold Limited which comprise the Profit and Loss Account, the Balance Sheet and the related notes, from the company's accounting records and from information and explanations you have given us.

As a practising member of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at <http://www.accaglobal.com/en/member/professional-standards/rules-standards/acca-rulebook.html>.

This report is made to the directors of Low & Behold Limited, as a body, in accordance with the terms of our engagement letter dated 04 June 2018. Our work has been undertaken solely to prepare for your approval the accounts of Low & Behold Limited and state those matters that we have agreed to state to the directors of Low & Behold Limited, as a body, in this report in accordance with the Association of Chartered Certified Accountants as detailed at [http://www.accaglobal.com/content/dam/ACCA\\_Global/Technical/fact/technical-factsheet-163.pdf](http://www.accaglobal.com/content/dam/ACCA_Global/Technical/fact/technical-factsheet-163.pdf). To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Low & Behold Limited and its directors as a body for our work or for this report.

It is your duty to ensure that Low & Behold Limited has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit or loss of Low & Behold Limited. You consider that Low & Behold Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of Low & Behold Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial statements.

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**Kate Price FCCA CTA**

**30/04/2020**

Kate Price & Co  
Chartered Certified Accountants and Chartered Tax Advisers

1 Price's Lane  
Upton Upon Severn  
Worcestershire  
WR8 0LY

**Low & Behold Limited**  
**Balance Sheet**  
**As at 31 July 2019**

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**Registered number:** 05890540

	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
Fixed assets	168	224
Current assets	5,541	9,815
Prepayments and accrued income	1,304	-
Creditors: Amounts Falling Due Within One Year	(5,785 )	(8,706 )
	<hr/>	<hr/>
<b>NET CURRENT ASSETS</b>	1,060	1,109
	<hr/>	<hr/>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>	1,228	1,333
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Accruals and deferred income	(825 )	(825 )
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<b>NET ASSETS</b>	403	508
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<b>CAPITAL AND RESERVES</b>	403	508
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Notes

**1. Average Number of Employees**

Average number of employees, including directors, during the year was as follows: 2 2 (2017: )

**2. General Information**

Low & Behold Limited is a private company, limited by shares, incorporated in England & Wales, registered number 05890540. The registered office is 1 Price's Lane, Upton Upon Severn, Worcestershire, WR8 0LY.

**Low & Behold Limited**  
**Balance Sheet (continued)**  
**As at 31 July 2019**

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For the year ending 31 July 2019 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 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 in accordance with the micro-entity provisions and delivered in accordance with the provisions applicable to companies subject to the small companies' regime.

On behalf of the board

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**Ms Philippa Roberts**

Director

**30/04/2020**

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.