

Boutique Branding & Translation Limited

Unaudited Abbreviated Accounts

for the Year Ended 31 July 2016

Wisteria Limited
The Grange
Pikes End
Pinner
Middlesex
HA5 2EX

Boutique Branding & Translation Limited
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The following reproduces the text of the accountants' report in respect of the company's annual financial statements, from which the abbreviated accounts (set out on pages 2 to 4) have been prepared.

**Chartered Accountants' Report to the Board of Directors on the Preparation of the Unaudited
Statutory Accounts of
Boutique Branding & Translation Limited
for the Year Ended 31 July 2016**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Boutique Branding & Translation Limited for the year ended 31 July 2016 set out on pages from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at <http://www.icaew.com/en/members/regulations-standards-and-guidance/>.

This report is made solely to the Board of Directors of Boutique Branding & Translation Limited, as a body, in accordance with the terms of our engagement letter dated 10 April 2014. Our work has been undertaken solely to prepare for your approval the accounts of Boutique Branding & Translation Limited and state those matters that we have agreed to state to them, as a body, in this report in accordance with ICAEW Technical Release 07/16 AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Boutique Branding & Translation Limited and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that Boutique Branding & Translation 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 of Boutique Branding & Translation Limited. You consider that Boutique Branding & Translation 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 Boutique Branding & Translation 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 statutory accounts.

.....

Wisteria Limited
The Grange
Pikes End
Pinner
Middlesex
HA5 2EX
28 April 2017

Boutique Branding & Translation Limited
(Registration number: 08159372)
Abbreviated Balance Sheet at 31 July 2016

| | Note | 2016 £ | 2015 £ |
|--|----------|----------------------|----------------------|
| Fixed assets | | | |
| Tangible fixed assets | <u>2</u> | <u>2,297</u> | <u>1,122</u> |
| Current assets | | | |
| Debtors | | 18,708 | 4,845 |
| Cash at bank and in hand | | <u>46,416</u> | <u>44,792</u> |
| | | 65,124 | 49,637 |
| Creditors: Amounts falling due within one year | | <u>(36,731)</u> | <u>(38,835)</u> |
| Net current assets | | <u>28,393</u> | <u>10,802</u> |
| Net assets | | <u><u>30,690</u></u> | <u><u>11,924</u></u> |
| Capital and reserves | | | |
| Called up share capital | <u>3</u> | 100 | 100 |
| Profit and loss account | | <u>30,590</u> | <u>11,824</u> |
| Shareholders' funds | | <u><u>30,690</u></u> | <u><u>11,924</u></u> |

For the year ending 31 July 2016 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

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 provisions applicable to companies subject to the small companies regime .

Approved by the Board on 28 April 2017 and signed on its behalf by:

.....
Mr Jean Guy Emile Gregoire Santiquian
Director

The notes on pages 3 to 4 form an integral part of these financial statements.

Boutique Branding & Translation Limited
Notes to the Abbreviated Accounts for the Year Ended 31 July 2016
..... continued

1 Accounting policies

Basis of preparation

The full financial statements, from which these abbreviated accounts have been extracted, have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (Effective January 2015).

Going concern

The financial statements have been prepared on a going concern basis.

Turnover

Turnover represents amounts chargeable in respect of the sale of goods and services to customers.

Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

| Asset class | Depreciation method and rate |
|--------------------|-------------------------------------|
| Office Equipment | 33.33% on cost |

Deferred tax

Where material, full provision is made for deferred tax asset and liabilities arising from all timing differences between the recognition of gains and losses in the financial statements and recognition in the tax computation. A net deferred tax asset is recognised only if it can be regarded as more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences to be deducted. Deferred tax assets and liabilities are calculated at the tax rates expected to be effective at the time timing differences are expected to reverse. Deferred tax assets and liabilities are not discounted.

Foreign currency

Transactions in foreign currencies are recorded at the exchange rate ruling at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are retranslated at the closing rates at the balance sheet date. All exchange differences are included in the profit and loss account.

Boutique Branding & Translation Limited
Notes to the Abbreviated Accounts for the Year Ended 31 July 2016
..... *continued*

2 Fixed assets

| | Tangible assets | Total |
|-----------------------|------------------------|--------------|
| | £ | £ |
| Cost | | |
| At 1 August 2015 | 3,869 | 3,869 |
| Additions | <u>2,597</u> | <u>2,597</u> |
| At 31 July 2016 | <u>6,466</u> | <u>6,466</u> |
| Depreciation | | |
| At 1 August 2015 | 2,747 | 2,747 |
| Charge for the year | <u>1,422</u> | <u>1,422</u> |
| At 31 July 2016 | <u>4,169</u> | <u>4,169</u> |
| Net book value | | |
| At 31 July 2016 | <u>2,297</u> | <u>2,297</u> |
| At 31 July 2015 | <u>1,122</u> | <u>1,122</u> |

3 Share capital

Allotted, called up and fully paid shares

| | 2016 | | 2015 | |
|----------------------------|-------------------|-------------------|-------------------|-------------------|
| | No. | £ | No. | £ |
| Ordinary shares of £1 each | 100 | 100 | 100 | 100 |
| | <u> </u> | <u> </u> | <u> </u> | <u> </u> |

4 Related party transactions

Included in creditors at 31 July 2016, is an amount of £28,056 (2015: £27,620) owed to the director, Mr Jean Santiquian, in respect of expenses incurred on behalf of the company. This loan is interest free and is repayable on demand.

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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.