

VIVIANNA DOES MAKEUP LIMITED
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2023

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FOR THE YEAR ENDED 31 AUGUST 2023

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VIVIANNA DOES MAKEUP LIMITED

COMPANY INFORMATION
FOR THE YEAR ENDED 31 AUGUST 2023

DIRECTORS:

A Newton
S P Gardner
M Newton

REGISTERED OFFICE:

56 West Street
Shoreham by Sea
West Sussex
BN43 5WG

REGISTERED NUMBER:

08171568 (England and Wales)

ACCOUNTANTS:

Flint Accounting Limited
Chartered Accountants
56 West Street
Shoreham by Sea
West Sussex
BN43 5WG

CHARTERED ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS
ON THE UNAUDITED FINANCIAL STATEMENTS OF
VIVIANNA DOES MAKEUP LIMITED

The following reproduces the text of the report prepared for the directors in respect of the company's annual unaudited financial statements. In accordance with the Companies Act 2006, the company is only required to file a Balance Sheet. Readers are cautioned that the Income Statement and certain other primary statements and the Report of the Directors are not required to be filed with the Registrar of Companies.

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Vivianna Does Makeup Limited for the year ended 31 August 2023 which comprise the Income Statement, 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 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 within the ICAEW's regulations and guidance at <http://www.icaew.com/en/membership/regulations-standards-and-guidance>.

This report is made solely to the Board of Directors of Vivianna Does Makeup Limited, as a body, in accordance with the terms of our engagement letter dated 13 September 2022. Our work has been undertaken solely to prepare for your approval the financial statements of Vivianna Does Makeup Limited and state those matters that we have agreed to state to the Board of Directors of Vivianna Does Makeup Limited, as a body, in this report in accordance with ICAEW Technical Release 07/16AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Vivianna Does Makeup Limited and its Board of Directors, as a body, for our work or for this report.

It is your duty to ensure that Vivianna Does Makeup Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of Vivianna Does Makeup Limited. You consider that Vivianna Does Makeup 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 financial statements of Vivianna Does Makeup 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 financial statements.

Flint Accounting Limited
Chartered Accountants
56 West Street
Shoreham by Sea
West Sussex
BN43 5WG

28 October 2023

BALANCE SHEET
31 AUGUST 2023

	Notes	2023 £	£	2022 £	£
FIXED ASSETS					
Tangible assets	5		48,959		59,241
CURRENT ASSETS					
Debtors	6	45,662		33,731	
Cash at bank		<u>695,199</u>		<u>558,785</u>	
		740,861		592,516	
CREDITORS					
Amounts falling due within one year	7	<u>177,555</u>		<u>79,213</u>	
NET CURRENT ASSETS			<u>563,306</u>		<u>513,303</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>612,265</u>		<u>572,544</u>
PROVISIONS FOR LIABILITIES			<u>12,240</u>		<u>11,256</u>
NET ASSETS			<u>600,025</u>		<u>561,288</u>
CAPITAL AND RESERVES					
Called up share capital			100		100
Retained earnings	8		<u>599,925</u>		<u>561,188</u>
SHAREHOLDERS' FUNDS			<u>600,025</u>		<u>561,288</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2023 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their 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
31 AUGUST 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 Board of Directors and authorised for issue on 26 October 2023 and were signed on its behalf by:

A Newton - Director

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2023

1. STATUTORY INFORMATION

Vivianna Does Makeup Limited 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.

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.

The company recognises revenue when the amount of revenue can be measured reliably, when it is probable that future economic benefits will flow to the entity and when specific criteria have been met for each of the company's activities of the actual completion of a proportion of the total services to be rendered.

When the outcome of a service contract cannot be estimated reliably the company only recognises revenue to the extent of the recoverable expenses recognised.

Tangible fixed assets

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

Fixtures and fittings	- 25% on reducing balance
Motor vehicles	- 25% on reducing balance
Computer equipment	- 33.33% on cost

Tangible fixed assets held for the company's own use are stated at cost less accumulated depreciation and accumulated impairment losses.

Assets held under finance leases are depreciated in the same way as owned assets.

At each balance sheet date the company reviews the carrying amounts of its property, plant and equipment to determine whether there is any indication that any items of property, plant and equipment have suffered an impairment loss. If any such indication exists, the recoverable amount of an asset is estimated in order to determine the extent of the impairment loss if any. If the recoverable amount of an asset is estimated to be less than its carrying amount, the carrying amount of the asset is reduced to its recoverable amount. Impairment loss is recognised as an expense immediately.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2023**3. ACCOUNTING POLICIES - continued****Taxation**

Taxation represents the sum of the tax currently payable and deferred tax.

The company's liability to tax is calculated using the tax rates that have been enacted or substantively enacted by the end of the reporting period.

Deferred tax is recognised on all timing differences between the carrying amounts of the assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the period to which the liability is settled or the asset realised, based on tax rates and laws that have been enacted or substantively enacted by the end of the reporting period.

Foreign currencies

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

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.

4. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 4 (2022 - 4) .

5. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
COST				
At 1 September 2022	6,678	63,545	30,983	101,206
Additions	308	-	7,046	7,354
At 31 August 2023	<u>6,986</u>	<u>63,545</u>	<u>38,029</u>	<u>108,560</u>
DEPRECIATION				
At 1 September 2022	4,488	10,591	26,886	41,965
Charge for year	560	13,239	3,837	17,636
At 31 August 2023	<u>5,048</u>	<u>23,830</u>	<u>30,723</u>	<u>59,601</u>
NET BOOK VALUE				
At 31 August 2023	<u>1,938</u>	<u>39,715</u>	<u>7,306</u>	<u>48,959</u>
At 31 August 2022	<u>2,190</u>	<u>52,954</u>	<u>4,097</u>	<u>59,241</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2023**6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023	2022
	£	£
Trade debtors	65	715
Amounts recoverable on contracts	42,593	31,148
Other debtors	3,004	1,868
	<u>45,662</u>	<u>33,731</u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Taxation and social security	140,115	61,456
Other creditors	37,440	17,757
	<u>177,555</u>	<u>79,213</u>

8. RESERVES

	Retained earnings £
At 1 September 2022	561,188
Profit for the year	413,737
Dividends	(375,000)
At 31 August 2023	<u>599,925</u>

9. RELATED PARTY DISCLOSURES

During the year, total dividends of £375,000 (2022 - £190,000) were paid to the directors .

The controlling party is A Newton.

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.