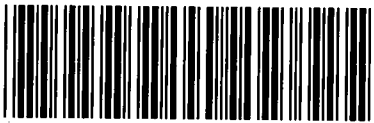


AMENDING

**EXQUISITE RANGE LTD  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 APRIL 2020**

THI	FRIDAY			
		*ABAR5SCX*		
A03	19/08/2022	#323		
COMPANIES HOUSE				
*AB9P4BWG*				
A15	04/08/2022	#177		
COMPANIES HOUSE				

**Exquisite Range Ltd**  
**Unaudited Financial Statements**  
**For The Year Ended 30 April 2020**

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**Exquisite Range Ltd**  
**Balance Sheet**  
**As at 30 April 2020**

Registered number: 08972125

		2020	2019
	Notes	£	£
<b>FIXED ASSETS</b>			
Intangible Assets	3	24,250	-
Tangible Assets	4	77,489	-
		<u>101,739</u>	<u>-</u>
<b>CURRENT ASSETS</b>			
Stocks	5	14,950	-
Debtors	6	165,094	127,793
Cash at bank and in hand		35,830	314,927
		<u>215,874</u>	<u>442,720</u>
<b>Creditors: Amounts Falling Due Within One Year</b>	7	(352,536)	(286,082)
<b>NET CURRENT ASSETS (LIABILITIES)</b>		<u>(136,662)</u>	<u>156,638</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>(34,923)</u>	<u>156,638</u>
<b>Creditors: Amounts Falling Due After More Than One Year</b>	8	(30,000)	(45,000)
<b>NET (LIABILITIES)/ASSETS</b>		<u>(64,923)</u>	<u>111,638</u>
<b>CAPITAL AND RESERVES</b>			
Called up share capital	9	137	137
Share premium account		334,231	334,231
Profit and Loss Account		(399,291)	(222,730)
<b>SHAREHOLDERS' FUNDS</b>		<u>(64,923)</u>	<u>111,638</u>

**Exquisite Range Ltd**  
**Balance Sheet (continued)**  
**As at 30 April 2020**

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For the year ending 30 April 2020 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

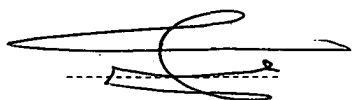
The member has not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime.

The company has taken advantage of section 444(1) of the Companies Act 2006 and opted not to deliver to the registrar a copy of the company's Profit and Loss Account.

On behalf of the board



Mr Farshad Hadj Kazemian

Director

27th April 2021

The notes on pages 3 to 6 form part of these financial statements.

**Exquisite Range Ltd**  
**Notes to the Financial Statements**  
**For The Year Ended 30 April 2020**

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**1. Accounting Policies**

**1.1. Basis of Preparation of Financial Statements**

The financial statements are prepared under the historical cost convention and in accordance with the FRS 102 Section 1A Small Entities - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

**1.2. Turnover**

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

**Sale of goods**

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods has transferred to the buyer. This is usually at the point that the customer has signed for the delivery of the goods.

**Rendering of services**

Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs. Turnover is only recognised to the extent of recoverable expenses when the outcome of a contract cannot be estimated reliably.

**1.3. Intangible Fixed Assets and Amortisation - Other Intangible**

Other intangible assets are .... It is amortised to profit and loss account over its estimated economic life of .... years.

**1.4. Tangible Fixed Assets and Depreciation**

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Leasehold	50% Straight line
Plant & Machinery	25% Straight line
Computer Equipment	33% Straight line

**1.5. Stocks and Work in Progress**

Stocks and work in progress are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads. Work-in-progress is reflected in the accounts on a contract by contract basis by recording turnover and related costs as contract activity progresses.

**Exquisite Range Ltd**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 30 April 2020**

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**1.6. Taxation**

Income tax expense represents the sum of the tax currently payable and deferred tax.

The tax currently payable is based on taxable profit for the year. Taxable profit differs from profit as reported in the statement of comprehensive income because of items of income or expense that are taxable or deductible in other years and items that are never taxable or deductible. The company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the end of the reporting period.

Deferred tax is recognised on timing differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit. Deferred tax liabilities are generally recognised for all taxable timing differences. Deferred tax assets are generally recognised for all deductible temporary differences to the extent that it is probable that taxable profits will be available against which those deductible timing differences can be utilised. The carrying amount of deferred tax assets is reviewed at the end of each reporting period and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realised, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period. Deferred tax liabilities are presented within provisions for liabilities and deferred tax assets within debtors. The measurement of deferred tax liabilities and assets reflect the tax consequences that would follow from the manner in which the Company expects, at the end of the reporting period, to recover or settle the carrying amount of its assets and liabilities.

Current or deferred tax for the year is recognised in profit or loss, except when they related to items that are recognised in other comprehensive income or directly in equity, in which case, the current and deferred tax is also recognised in other comprehensive income or directly in equity respectively.

**2. Average Number of Employees**

Average number of employees, including directors, during the year was as follows: 2 (2019: 2)

**3. Intangible Assets**

	<b>Other £</b>
<b>Cost</b>	
As at 1 May, 2019	-
Additions	24,250
As at 30 April 2020	<u>24,250</u>
<b>Net Book Value</b>	
As at 30 April 2020	<u>24,250</u>
As at 1 May 2019	<u>-</u>

**Exquisite Range Ltd**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 30 April 2020**

**4. Tangible Assets**

	Land & Property Leasehold	Plant & Machinery	Computer Equipment	Total
	£	£	£	£
<b>Cost</b>				
As at 1 May 2019	-	3,000	608	3,608
Additions	50,547	33,838	2,333	86,718
As at 30 April 2020	50,547	36,838	2,941	90,326
<b>Depreciation</b>				
As at 1 May 2019	-	3,000	608	3,608
Provided during the period	-	8,459	770	9,229
As at 30 April 2020	-	11,459	1,378	12,837
<b>Net Book Value</b>				
As at 30 April 2020	50,547	25,379	1,563	77,489
As at 1 May 2019	-	-	-	-

**5. Stocks**

	2020	2019
	£	£
Stock - finished goods	14,950	-
	14,950	-

**6. Debtors**

	2020	2019
	£	£
<b>Due within one year</b>		
Trade debtors	30,821	20,022
Other debtors	6,584	-
Corporation tax recoverable assets	24,517	24,316
VAT	28,355	7,822
Other taxes and social security	-	194
Director's loan account	74,817	75,439
	165,094	127,793

**Exquisite Range Ltd**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 30 April 2020**

**7. Creditors: Amounts Falling Due Within One Year**

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Trade creditors	269,473	239,753
Bank loans and overdrafts	31,891	22,013
Corporation tax	24,517	24,316
Other taxes and social security	26,155	-
Net wages	500	-
	<u>352,536</u>	<u>286,082</u>

**8. Creditors: Amounts Falling Due After More Than One Year**

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Bank loans	30,000	45,000
	<u>30,000</u>	<u>45,000</u>

**9. Share Capital**

	<b>2020</b>	<b>2019</b>
Allotted, Called up and fully paid	137	137

**10. Directors Advances, Credits and Guarantees**

Included within Debtors are the following loans to directors:

	<b>As at 1 May 2019</b>	<b>Amounts advanced</b>	<b>Amounts repaid</b>	<b>Amounts written off</b>	<b>As at 30 April 2020</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Mr Farshad Hadj Kazemian	75,439	-	622	-	74,817

The above loan is unsecured, interest free and repayable on demand.

**11. General Information**

Exquisite Range Ltd is a private company, limited by shares, incorporated in England & Wales, registered number 08972125. The registered office is 23b Holland Road, London, W14 8HJ.