

Registered number

09560414

Beija London Ltd

Filleted Accounts

30 April 2018

Beija London Ltd**Registered number:** 09560414**Balance Sheet****as at 30 April 2018**

	Notes	2018	2017
		£	£
Fixed assets			
Intangible assets	3	6,805	4,460
Tangible assets	4	16,844	17,505
		<u>23,649</u>	<u>21,965</u>
Current assets			
Stocks		54,722	47,021
Debtors	5	31,996	1,865
Cash at bank and in hand		12,764	2,655
		<u>99,482</u>	<u>51,541</u>
Creditors: amounts falling due within one year	6	(4,323)	(81,527)
Net current assets/(liabilities)		<u>95,159</u>	<u>(29,986)</u>
Total assets less current liabilities		<u>118,808</u>	<u>(8,021)</u>
Creditors: amounts falling due after more than one year	7	(665,438)	(311,943)
Net liabilities		<u>(546,630)</u>	<u>(319,964)</u>
Capital and reserves			
Called up share capital		100	100
Profit and loss account		(546,730)	(320,064)
Shareholder's funds		<u>(546,630)</u>	<u>(319,964)</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 member has 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.

A Gardner

Director

Approved by the board on 4 September 2018

Beija London Ltd
Notes to the Accounts
for the year ended 30 April 2018

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. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. 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.

Intangible fixed assets

Intangible fixed assets are measured at cost less accumulative amortisation and any accumulative impairment losses.

Tangible fixed assets

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Fixtures & fittings	over 10 years
Office equipment	over 4 years

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

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period. Deferred tax is recognised in respect of all timing differences between the recognition of income and expenses in the financial statements and their inclusion in tax assessments. 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. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date and that are expected to apply to the reversal of the timing difference, except for revalued land and investment property where the tax rate that applies to the sale of the asset is used. Current and deferred tax assets and liabilities are not discounted.

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.

Pensions

Contributions to defined contribution plans are expensed in the period to which they relate.

2	Employees	2018	2017
		Number	Number
	Average number of persons employed by the company	<u>3</u>	<u>3</u>
3	Intangible fixed assets		£
	Trademarks:		
	Cost		
	At 1 May 2017		4,548
	Additions		<u>4,508</u>
	At 30 April 2018		<u>9,056</u>
	Amortisation		
	At 1 May 2017		88
	Provided during the year		<u>2,163</u>
	At 30 April 2018		<u>2,251</u>
	Net book value		
	At 30 April 2018		<u>6,805</u>
	At 30 April 2017		<u>4,460</u>

Trademark costs are being written off in equal annual instalments over their estimated economic life of 4 years.

4 Tangible fixed assets

Fixtures &

Office

	Fittings	equipment	Total
	£	£	£
Cost			
At 1 May 2017	-	22,865	22,865
Additions	3,925	1,886	5,811
Disposals	-	(1,363)	(1,363)
At 30 April 2018	<u>3,925</u>	<u>23,388</u>	<u>27,313</u>
Depreciation			
At 1 May 2017	-	5,360	5,360
Charge for the year	-	5,814	5,814
On disposals	-	(705)	(705)
At 30 April 2018	<u>-</u>	<u>10,469</u>	<u>10,469</u>
Net book value			
At 30 April 2018	<u>3,925</u>	<u>12,919</u>	<u>16,844</u>
At 30 April 2017	-	17,505	17,505

5 Debtors	2018	2017
	£	£
Trade debtors	25,266	498
Other debtors	6,730	1,367
	<u>31,996</u>	<u>1,865</u>

6 Creditors: amounts falling due within one year	2018	2017
	£	£
Trade creditors	3,652	7,996
Amounts owed to group undertakings and undertakings in which the company has a participating interest	-	72,649
Other creditors	671	882
	<u>4,323</u>	<u>81,527</u>

7 Creditors: amounts falling due after one year	2018	2017
	£	£
Amounts owed to group undertakings and undertakings in which the company has a participating interest	665,438	311,943
	<u>665,438</u>	<u>311,943</u>

8 Controlling party

The company is a wholly owned subsidiary of Q Style Ltd, a company incorporated in the United Kingdom. The company is ultimately controlled by the directors.

9 Other information

Beija London Ltd is a private company limited by shares and incorporated in England. Its registered office is:

34 High Park Road

Kew

TW9 4BH

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