

**REGISTERED NUMBER: 09763089**

**Unaudited Financial Statements**  
**for the Year Ended 30 September 2018**  
**for**  
**BENJAMIN POLLOCKS TOYSHOP LIMITED**

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for the Year Ended 30 September 2018**

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**BENJAMIN POLLOCKS TOYSHOP LIMITED**

**Company Information**  
**for the Year Ended 30 September 2018**

**DIRECTOR:** Ms C L Heard

**REGISTERED OFFICE:** 5 Waterside  
Station Road  
Harpenden  
Hertfordshire  
AL5 4US

**REGISTERED NUMBER:** 09763089

**ACCOUNTANTS:** Connor, Spencer  
Chartered Accountants  
5 Waterside  
Station Road  
Harpenden  
Hertfordshire  
AL5 4US

**BENJAMIN POLLOCKS TOYSHOP LIMITED (REGISTERED NUMBER: 09763089)****Balance Sheet  
30 September 2018**

	Notes	2018 £	£	2017 £	£
<b>FIXED ASSETS</b>					
Intangible assets	4		42,684		30,665
Tangible assets	5		<u>1,210</u>		<u>-</u>
			43,894		30,665
<b>CURRENT ASSETS</b>					
Stocks		45,000		45,692	
Debtors	6	27,032		18,847	
Cash at bank and in hand		<u>267</u>		<u>9,571</u>	
		72,299		74,110	
<b>CREDITORS</b>					
Amounts falling due within one year	7	<u>116,192</u>		<u>104,774</u>	
<b>NET CURRENT LIABILITIES</b>			<u>(43,893)</u>		<u>(30,664)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>1</u>		<u>1</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital			<u>1</u>		<u>1</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>1</u>		<u>1</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2018.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2018 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges her responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and 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.
- (b)

The financial statements have been prepared and delivered in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the director on 24 June 2019 and were signed by:

Ms C L Heard - Director

**Notes to the Financial Statements  
for the Year Ended 30 September 2018**

**1. STATUTORY INFORMATION**

Benjamin Pollocks Toyshop Limited is a private company, limited by shares, registered in Not specified/Other. The company's registered number and registered office address can be found on the Company Information page.

**2. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

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. 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.

**Goodwill**

Goodwill, being the amount paid in connection with the acquisition of a business in 0, is being amortised evenly over its estimated useful life of nil years.

**Intangible assets**

Intangible assets are initially measured at cost. After initial recognition, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

Patents and licences are being amortised evenly over their estimated useful life of nil years.

**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	- 20% on reducing balance
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**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**Taxation**

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

**Deferred tax**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

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.

**Notes to the Financial Statements - continued  
for the Year Ended 30 September 2018**

**2. ACCOUNTING POLICIES - continued**

**Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

**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.

**3. EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 6 (2017 - 6 ) .

**4. INTANGIBLE FIXED ASSETS**

	Goodwill £	Other intangible assets £	Totals £
<b>COST</b>			
At 1 October 2017	30,000	10,665	40,665
Additions	-	22,019	22,019
At 30 September 2018	<u>30,000</u>	<u>32,684</u>	<u>62,684</u>
<b>AMORTISATION</b>			
At 1 October 2017	10,000	-	10,000
Charge for year	10,000	-	10,000
At 30 September 2018	<u>20,000</u>	<u>-</u>	<u>20,000</u>
<b>NET BOOK VALUE</b>			
At 30 September 2018	<u>10,000</u>	<u>32,684</u>	<u>42,684</u>
At 30 September 2017	<u>20,000</u>	<u>10,665</u>	<u>30,665</u>

**5. TANGIBLE FIXED ASSETS**

	Fixtures and fittings £
<b>COST</b>	
Additions	1,210
At 30 September 2018	<u>1,210</u>
<b>NET BOOK VALUE</b>	
At 30 September 2018	<u>1,210</u>

**6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2018 £	2017 £
Trade debtors	439	1,024
Other debtors	26,593	17,823
	<u>27,032</u>	<u>18,847</u>

**Notes to the Financial Statements - continued  
for the Year Ended 30 September 2018**

**7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2018	2017
	£	£
Bank loans and overdrafts	4,116	-
Trade creditors	34,707	30,163
Taxation and social security	10,755	4,503
Other creditors	66,614	70,108
	<u>116,192</u>	<u>104,774</u>

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.