

STUDIO B/LOW LTD
UNAUDITED ACCOUNTS
FOR THE PERIOD FROM 3 OCTOBER 2019 TO 31 OCTOBER 2020

STUDIO B/LOW LTD
UNAUDITED ACCOUNTS
CONTENTS

	Page
<u>Company information</u>	<u>3</u>
<u>Statement of financial position</u>	<u>4</u>
<u>Notes to the accounts</u>	<u>5</u>

STUDIO B/LOW LTD
COMPANY INFORMATION
FOR THE PERIOD FROM 3 OCTOBER 2019 TO 31 OCTOBER 2020

Director	Bei Jeen Low
Company Number	12241750 (England and Wales)
Registered Office	45B Esmond Road London NW6 7HF England
Accountants	Anthony Daniel Associates 10 Julian Place London E14 3AT

STUDIO B/LOW LTD
STATEMENT OF FINANCIAL POSITION
AS AT 31 OCTOBER 2020

	Notes	2020 £
Fixed assets		
Tangible assets	4	181
Current assets		
Debtors	5	70
Cash at bank and in hand		27
		<u>97</u>
Creditors: amounts falling due within one year	6	(2,590)
Net current liabilities		<u>(2,493)</u>
Net liabilities		<u>(2,312)</u>
Capital and reserves		
Called up share capital	7	1
Profit and loss account		(2,313)
Shareholders' funds		<u>(2,312)</u>

For the period ending 31 October 2020 the company was entitled to exemption from audit 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 director acknowledges her 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 and in accordance with the provisions of FRS 102 Section 1A - Small Entities. The profit and loss account has not been delivered to the Registrar of Companies.

The financial statements were approved by the Board and authorised for issue on 30 June 2021 and were signed on its behalf by

Bei Jeen Low
Director

Company Registration No. 12241750

STUDIO B/LOW LTD
NOTES TO THE ACCOUNTS
FOR THE PERIOD FROM 3 OCTOBER 2019 TO 31 OCTOBER 2020

1 Statutory information

Studio B/Low Ltd is a private company, limited by shares, registered in England and Wales, registration number 12241750. The registered office is 45B Esmond Road, London, NW6 7HF, England.

2 Compliance with accounting standards

The accounts have been prepared in accordance with the provisions of FRS 102 Section 1A Small Entities. There were no material departures from that standard.

3 Accounting policies

The principal accounting policies adopted in the preparation of the financial statements are set out below and have been consistently applied within the same accounts.

Basis of preparation

The accounts have been prepared under the historical cost convention as modified by the revaluation of certain fixed assets.

Presentation currency

The accounts are presented in £ sterling.

Turnover

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes. Turnover from the sale of goods is recognised when goods have been delivered to customers such that risks and rewards of ownership have transferred to them. 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.

Tangible fixed assets and depreciation

Tangible assets are included at cost less depreciation and impairment. Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives:

Computer equipment	20% on cost
--------------------	-------------

Deferred taxation

Deferred tax arises as a result of including items of income and expenditure in taxation computations in periods different from those in which they are included in the company's accounts. Deferred tax is provided in full on timing differences which result in an obligation to pay more (or less) tax at a future date, at the average tax rates that are expected to apply when the timing differences reverse, based on current tax rates and laws.

Deferred tax assets and liabilities are not discounted.

Going concern

These accounts have been prepared on the going concern basis, on the understanding that the director and shareholders will continue to financially support the company during this uncertain period.

STUDIO B/LOW LTD
NOTES TO THE ACCOUNTS
FOR THE PERIOD FROM 3 OCTOBER 2019 TO 31 OCTOBER 2020

4 Tangible fixed assets

	Computer equipment £
Cost or valuation	At cost
At 3 October 2019	-
Additions	197
At 31 October 2020	197
Depreciation	
Charge for the period	16
At 31 October 2020	16
Net book value	
At 31 October 2020	181

5 Debtors: amounts falling due within one year

	2020 £
Trade debtors	70

6 Creditors: amounts falling due within one year

	2020 £
Loans from directors	1,810
Accruals	780
	2,590

7 Share capital

	2020 £
Allotted, called up and fully paid: 1 Ordinary shares of £1 each	1

8 Controlling party

The ultimate controlling party is Ms. Bei Jeen Low, who is the sole director and holds one hundred percent of the company shares.

9 Average number of employees

During the period the average number of employees was 1.

