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Company Registration No. 02152358 (England and Wales)

**ARRIVA FRAGRANCES LIMITED**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 AUGUST 2018**  
**INFORMATION FOR FILING WITH REGISTRAR**

THURSDAY



A13 \*A7J9CZYR\* #195  
22/11/2018  
COMPANIES HOUSE

# ARRIVA FRAGRANCES LIMITED

## COMPANY INFORMATION

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<b>Directors</b>	Mr S P Koziol Mrs G Koziol
<b>Secretary</b>	Mrs G Koziol
<b>Company number</b>	02152358
<b>Registered office</b>	1 Holtspur Lane Wooburn Green High Wycombe Buckinghamshire HP10 0AA
<b>Accountants</b>	Harwood Hutton Limited 22 Wycombe End Beaconsfield Buckinghamshire HP9 1NB

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# ARRIVA FRAGRANCES LIMITED

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# ARRIVA FRAGRANCES LIMITED

## BALANCE SHEET

AS AT 31 AUGUST 2018

	Notes	2018 £	£	2017 £	£
<b>Current assets</b>					
Stocks		9,500		10,250	
Debtors	4	57,574		41,995	
Cash at bank and in hand		13,716		6,430	
		<u>80,790</u>		<u>58,675</u>	
<b>Creditors: amounts falling due within one year</b>	5	<u>(38,169)</u>		<u>(26,689)</u>	
<b>Net current assets</b>			<u>42,621</u>		<u>31,986</u>
<b>Capital and reserves</b>					
Called up share capital	6		100		100
Profit and loss reserves			<u>42,521</u>		<u>31,886</u>
<b>Total equity</b>			<u>42,621</u>		<u>31,986</u>

The directors of the company have elected not to include a copy of the profit and loss account within the financial statements.

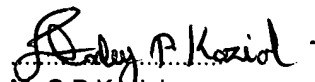
For the financial year ended 31 August 2018 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the board of directors and authorised for issue on 19/11/2018... and are signed on its behalf by:



Mr S P Koziol

Director

Company Registration No. 02152358

# ARRIVA FRAGRANCES LIMITED

## NOTES TO THE FINANCIAL STATEMENTS

**FOR THE YEAR ENDED 31 AUGUST 2018**

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### **1 Accounting policies**

#### **Company information**

Arriva Fragrances Limited is a private company limited by shares incorporated in England and Wales. The registered office is 1 Holtspur Lane, Wooburn Green, High Wycombe, Buckinghamshire, HP10 0AA.

#### **1.1 Accounting convention**

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the requirements of the Companies Act 2006 as applicable to companies subject to the small companies regime. The disclosure requirements of section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### **1.2 Turnover**

Turnover is measured at the fair value of the consideration received or receivable for the sale of goods and the rendering of services in the normal course of business, and is shown net of discounts and VAT.

##### **Sale of goods**

Revenue arises from the sale of perfumes and fragrances. Revenue is recognised when the customer accepts delivery of the goods.

#### **1.3 Tangible fixed assets**

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and equipment	20% Reducing balance
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is credited or charged to profit or loss.

#### **1.4 Stocks**

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition.

Stocks held for distribution at no or nominal consideration are measured at the lower of replacement cost and cost, adjusted where applicable for any loss of service potential.

#### **1.5 Financial instruments**

The company has elected to apply the provisions of Section 11 "Basic Financial Instruments" to all of its financial instruments.

Financial instruments are recognised in the company's balance sheet when the company becomes party to the contractual provisions of the instrument.

# ARRIVA FRAGRANCES LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2018

### 1 Accounting policies

(Continued)

#### **Basic financial assets**

Short term debtors are measured at transaction price less any provision for impairment. Loans receivable are measured initially at fair value, net of transaction costs and are subsequently carried at amortised costs using the effective interest method, less any provision for impairment.

#### **Basic financial liabilities**

Short term creditors are measured at transaction price. Other financial liabilities, including bank loans and other loans, are measured initially at fair value, net of transaction costs and are subsequently carried at amortised costs using the effective interest method.

### 1.6 Taxation

The tax expense represents the sum of the tax currently payable.

#### **Current tax**

The tax currently payable is based on taxable profit for the year. Taxable profit differs from net profit as reported in the profit and loss account because it excludes items of income or expense that are taxable or deductible in other years and it further excludes 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 reporting end date.

### 1.7 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

### 2 Employees

The average monthly number of persons (including directors) employed by the company during the year was 2 (2017 - 2).

### 3 Tangible fixed assets

	Plant and machinery etc £
<b>Cost</b>	
At 1 September 2017 and 31 August 2018	4,805
<b>Depreciation and impairment</b>	
At 1 September 2017 and 31 August 2018	4,805
<b>Carrying amount</b>	
At 31 August 2018	-
At 31 August 2017	-

# ARRIVA FRAGRANCES LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2018

### 4 Debtors

	2018	2017
	£	£
Amounts falling due within one year:		
Trade debtors	54,610	39,513
Other debtors	2,964	2,482
	<u>57,574</u>	<u>41,995</u>

### 5 Creditors: amounts falling due within one year

	2018	2017
	£	£
Trade creditors	10,693	1,739
Corporation tax	12,464	10,448
Other taxation and social security	13,012	12,502
Other creditors	2,000	2,000
	<u>38,169</u>	<u>26,689</u>

### 6 Called up share capital

	2018	2017
	£	£
Ordinary share capital Issued and fully paid 100 Ordinary shares of £1 each	100	100
	<u>100</u>	<u>100</u>

### 7 Operating lease commitments

#### Lessee

At the reporting end date the company had outstanding commitments for future minimum lease payments under non-cancellable operating leases, as follows:

	2018	2017
	£	£
Within one year	9,000	-
Between two and five years	3,000	-
	<u>12,000</u>	<u>-</u>

### 8 Directors' transactions

At the year end there was a loan outstanding to the director of £1,899 (2017 - £2,214), which is repayable on demand.