

Registered Number:05617146

England and Wales

Beyond Merchandise Ltd

Unaudited Financial Statements

For the year ended 31 December 2018

Beyond Merchandise Ltd

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Statement of Financial Position  
As at 31 December 2018

	Notes	2018 £	2017 £
<b>Fixed assets</b>			
Property, plant and equipment	2	6,309	8,742
		<b>6,309</b>	<b>8,742</b>
<b>Current assets</b>			
Inventories	3	8,500	25,000
Trade and other receivables	4	53,485	16,457
Cash and cash equivalents		13,551	1,121
		<b>75,536</b>	<b>42,578</b>
<b>Trade and other payables: amounts falling due within one year</b>	5	(96,651)	(102,048)
<b>Net current liabilities</b>		<b>(21,115)</b>	<b>(59,470)</b>
<b>Total assets less current liabilities</b>		<b>(14,806)</b>	<b>(50,728)</b>
<b>Net liabilities</b>		<b>(14,806)</b>	<b>(50,728)</b>
<b>Capital and reserves</b>			
Called up share capital		2	2
Retained earnings		(14,808)	(50,730)
<b>Shareholders' funds</b>		<b>(14,806)</b>	<b>(50,728)</b>

For the year ended 31 December 2018 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 of its financial statements for the year ended 31 December 2018 in accordance with Section 476 of the Companies Act 2006

The director acknowledges his responsibilities for: a) ensuring that the company keeps proper accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and

b) 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 Section 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.

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

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

These financial statements were approved and authorised for issue by the Board on 31 July 2019 and were signed by:

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Dominic Crux Director

# Beyond Merchandise Ltd

## Notes to the Financial Statements For the year ended 31 December 2018

### Statutory Information

Beyond Merchandise Ltd is a private limited company, limited by shares, domiciled in England and Wales, registration number 05617146.

Registered address:

15 Hove Enterprise Centre  
Basin Road North  
Portslade, Brighton  
East Sussex  
BN41 1UY

The presentation currency is £ sterling.

### 1. Accounting policies

#### Basis of preparing the financial statements

These financial statements have been prepared in accordance with the provisions of Section 1A of Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical costs convention.

The financial statements have also been prepared on a going concern basis. The company's ongoing activities are dependent upon the continued support of the director and bankers who have undertaken to provide such support for the foreseeable future.

If the going concern basis were not appropriate, adjustments would have to be made to reduce the value of assets to their recoverable amount, to provide for any further liabilities that may arise and to reclassify fixed assets as current assets and long term liabilities as current liabilities.

#### Revenue recognition

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax or other similar sales taxes.

#### Property, plant and equipment

Tangible fixed assets are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Computer equipment & web-site	33.33% Reducing balance
Fixtures, fittings & equip	20% Reducing balance

#### Inventories

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

#### Deferred tax

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

#### Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at the rate of exchange ruling at the balance sheet date.

Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction. All foreign exchange differences are included to the profit and loss account.

Beyond Merchandise Ltd

Notes to the Financial Statements Continued  
For the year ended 31 December 2018

**2. Property, plant and equipment**

	Fixtures, fittings & equip	Computer equipment & web-site	Total
Cost or valuation	£	£	£
At 01 January 2018	10,119	40,779	50,898
At 31 December 2018	<b>10,119</b>	<b>40,779</b>	<b>50,898</b>
<b>Provision for depreciation and impairment</b>			
At 01 January 2018	6,514	35,642	42,156
Charge for year	721	1,712	2,433
At 31 December 2018	<b>7,235</b>	<b>37,354</b>	<b>44,589</b>
<b>Net book value</b>			
At 31 December 2018	<b>2,884</b>	<b>3,425</b>	<b>6,309</b>
At 31 December 2017	<b>3,605</b>	<b>5,137</b>	<b>8,742</b>

**3. Inventories**

	2018	2017
	£	£
Stocks	8,500	25,000

**4. Trade and other receivables**

	2018	2017
	£	£
Trade debtors	44,112	13,232
Other debtors	9,373	3,225
	<b>53,485</b>	<b>16,457</b>

**5. Trade and other payables: amounts falling due within one year**

	2018	2017
	£	£
Bank loans and overdraft	69,837	74,125
Trade creditors	11,551	12,953
Taxation and social security	2,995	270
Other creditors	12,268	14,700
	<b>96,651</b>	<b>102,048</b>

Beyond Merchandise Ltd

Notes to the Financial Statements Continued  
For the year ended 31 December 2018

**6. Related party transactions**

The company is controlled by the director Mr Dominic Crux by virtue of his 100% shareholding in the company.

**7. Average number of persons employed**

During the year the average number of employees was 4 (2017 : 4)

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.