

REGISTERED NUMBER: 06469742 (England and Wales)

Unaudited Financial Statements

for the Year Ended 5 April 2017

for

Bliss Books Ltd

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for the Year Ended 5 April 2017

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DIRECTORS:

Mrs C M Dutton
Miss A Glacki

SECRETARY:

REGISTERED OFFICE:

1 Fosshey
Keepers Lane
Antrobus
Cheshire
CW9 6NP

REGISTERED NUMBER:

06469742 (England and Wales)

ACCOUNTANTS:

Emmerson Accountancy Ltd
Atlantic Business Centre
Atlantic Street
Altrincham
Cheshire
WA14 5NQ

Balance Sheet
5 April 2017

	Notes	5.4.17 £	5.4.16 £
CURRENT ASSETS			
Stocks		-	7,131
Debtors	4	17,644	5,991
Cash at bank		<u>5,902</u>	<u>1,866</u>
		23,546	14,988
CREDITORS			
Amounts falling due within one year	5	<u>23,544</u>	<u>9,277</u>
NET CURRENT ASSETS		<u>2</u>	<u>5,711</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>2</u>	<u>5,711</u>
CAPITAL AND RESERVES			
Called up share capital	6	2	2
Retained earnings	7	<u>-</u>	<u>5,709</u>
SHAREHOLDERS' FUNDS		<u>2</u>	<u>5,711</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 5 April 2017.

The members have not required the company to obtain an audit of its financial statements for the year ended 5 April 2017 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their 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.

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 Board of Directors on 26 September 2017 and were signed on its behalf by:

Mrs C M Dutton - Director

Notes to the Financial Statements
for the Year Ended 5 April 2017

1. **STATUTORY INFORMATION**

Bliss Books Ltd is a private company, limited by shares, registered in England and Wales. 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 the provisions of Section 1A "Small Entities" 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 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.

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.

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.

Notes to the Financial Statements - continued
for the Year Ended 5 April 2017

3. INTANGIBLE FIXED ASSETS

	Goodwill £
COST	
At 6 April 2016	
and 5 April 2017	<u>700</u>
AMORTISATION	
At 6 April 2016	
and 5 April 2017	<u>700</u>
NET BOOK VALUE	
At 5 April 2017	<u>-</u>
At 5 April 2016	<u>-</u>

4. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	5.4.17 £	5.4.16 £
Trade debtors	<u>17,644</u>	<u>5,991</u>

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	5.4.17 £	5.4.16 £
Bank loans and overdrafts	-	191
Trade creditors	10,646	5,561
Tax	443	1,843
VAT	2,080	375
Directors' current accounts	9,190	137
Accrued expenses	<u>1,185</u>	<u>1,170</u>
	<u>23,544</u>	<u>9,277</u>

6. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:			5.4.17	5.4.16
Number:	Class:	Nominal value:	£	£
2	Ordinary	£1	<u>2</u>	<u>2</u>

7. RESERVES

	Retained earnings £
At 6 April 2016	5,709
Profit for the year	1,796
Dividends	<u>(7,505)</u>
At 5 April 2017	<u>-</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.