

**IRUKA-NO-TOMO LTD**

**Company Registration Number:  
07113065 (England and Wales)**

**Abbreviated (Unaudited) Accounts**

**Period of accounts**

**Start date: 01st January 2012**

**End date: 31st December 2012**

SUBMITTED

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# **IRUKA-NO-TOMO LTD**

## **Company Information for the Period Ended 31st December 2012**

<b>Director:</b>	Jean-Pierre R.M. de Tiege Haruka Hasegawa
<b>Registered office:</b>	Toll House Church Road Worth Crawley West Sussex RH10 7RT GB-ENG
<b>Company Registration Number:</b>	07113065 (England and Wales)

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# IRUKA-NO-TOMO LTD

## Abbreviated Balance sheet As at 31st December 2012

	Notes	2012 £	2011 £
<b>Fixed assets</b>			
Intangible assets:	2	250	271
Tangible assets:	3	1,655	2,291
<b>Total fixed assets:</b>		<u>1,905</u>	<u>2,562</u>
<b>Current assets</b>			
Stocks:		44,418	45,753
Cash at bank and in hand:		150	1,080
<b>Total current assets:</b>		<u>44,568</u>	<u>46,833</u>
<b>Creditors</b>			
Creditors: amounts falling due within one year	4	2,914	-
<b>Net current assets (liabilities):</b>		<u>41,654</u>	<u>46,833</u>
<b>Total assets less current liabilities:</b>		43,559	49,395
Creditors: amounts falling due after more than one year:	5	42,123	49,745
<b>Total net assets (liabilities):</b>		<u><u>1,436</u></u>	<u><u>( 350 )</u></u>

The notes form part of these financial statements

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# IRUKA-NO-TOMO LTD

## Abbreviated Balance sheet As at 31st December 2012 continued

	Notes	2012 £	2011 £
<b>Capital and reserves</b>			
Profit and Loss account:		1,436	( 350 )
<b>Total shareholders funds:</b>		<u>1,436</u>	<u>( 350 )</u>

For the year ending 31 December 2012 the company was entitled to exemption 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 directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with the Financial Reporting Standard for Smaller Entities (effective 2008).

The financial statements were approved by the Board of Directors on 29 September 2013

### SIGNED ON BEHALF OF THE BOARD BY:

Name: Jean-Pierre R.M. de Tiege  
Status: Director

The notes form part of these financial statements

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# **IRUKA-NO-TOMO LTD**

## **Notes to the Abbreviated Accounts for the Period Ended 31st December 2012**

### **1. Accounting policies**

#### **Basis of measurement and preparation of accounts**

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (Effective April 2008)

#### **Turnover policy**

The turnover shown in the profit and loss account represents revenue earned during the period, exclusive of VAT

#### **Tangible fixed assets depreciation policy**

Depreciation is provided, after taking account of any grants receivable, at the following annual rates in order to write off each asset over its estimated useful life. Fixtures and fittings -10% on cost, IT/Computer equipment 25% on cost, other electrical equipment 20%.

#### **Intangible fixed assets amortisation policy**

Intangible fixed assets (including purchased goodwill and patents) are amortised at rates calculated to write off the assets on a straight basis over their estimated useful economic lives, not to exceed twenty years. Impairment of intangible assets is only reviewed where circumstances indicate that the carrying value of an asset may not be fully recoverable.

#### **Valuation information and policy**

Stocks and work-in-progress are valued at lower of cost and net realisable value, after making due allowance for obsolete and slow moving items. Cost includes all direct expenditure and an appropriate proportion of fixed and variable overheads.

#### **Other accounting policies**

Assets obtained under hire purchase contracts or finance leases are capitalized in the balance sheet. Those held under hire purchase contracts are depreciated over their estimated useful lives. Those held under finance leases are depreciated over their estimated useful lives or the lease term, whichever is the shorter. The interest element of these obligations is charged to the profit and loss account over the relevant period. The capital element of the future payments is treated as a liability. Rentals paid under operating leases are charged to the profit and loss account on a straight line basis over the period of the lease. Research and Development Expenditure on research and development is written off in the year in which it is incurred.

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# IRUKA-NO-TOMO LTD

## Notes to the Abbreviated Accounts for the Period Ended 31st December 2012

### 2. Intangible assets

	Total
<b>Cost</b>	<b>£</b>
At 01st January 2012:	271
Additions:	47
Disposals:	52
	<u>266</u>
<b>Amortisation</b>	<b>£</b>
Provided during the period:	16
At 31st December 2012:	<u>16</u>
<b>Net book value</b>	<b>£</b>
At 31st December 2012:	<u>250</u>
At 31st December 2011:	<u>271</u>

Intangible assets consists of all software acquired for the business as well as the renewal of expiring domain name registration and ssl certs for website. One software package has been amortized as its code is no longer maintained by the manufacturer and better free alternatives exist. Its usefulness got superseded by free alternatives.

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# IRUKA-NO-TOMO LTD

## Notes to the Abbreviated Accounts for the Period Ended 31st December 2012

### 3. Tangible assets

	Total
<b>Cost</b>	<b>£</b>
At 01st January 2012:	2,291
Disposals:	198
At 31st December 2012:	2,093
<b>Depreciation</b>	
Charge for year:	438
At 31st December 2012:	438
<b>Net book value</b>	
At 31st December 2012:	1,655
At 31st December 2011:	2,291

The shop fittings include all store furniture used in the store on day to day business. The decision was made to dispose of a daybed and mattress in order to reduce storage space at Easistore, thus lowering storage costs as these two items did not fit in the shop and long term storage was unprofitable.

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# IRUKA-NO-TOMO LTD

## Notes to the Abbreviated Accounts for the Period Ended 31st December 2012

### 4. Creditors: amounts falling due within one year

	2012	2011
	£	£
Bank loans and overdrafts:	2,914	-
<b>Total:</b>	<b>2,914</b>	<b>-</b>

The decision was made to get an overdraft facility on the bank account in order to handle cash flow on stock in that manner as opposed to keep funding from outside.

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# IRUKA-NO-TOMO LTD

## Notes to the Abbreviated Accounts for the Period Ended 31st December 2012

### 5. Creditors: amounts falling due after more than one year

	2012	2011
	£	£
Other creditors:	42,123	49,745
<b>Total:</b>	<b><u>42,123</u></b>	<b><u>49,745</u></b>

This is the director's loan account, based on investments into the company

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