

UNORDINARY APPAREL LTD
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH APRIL 2023

russell + russell
Chartered Certified Accountants
4 Royal Crescent
Glasgow
G3 7SL

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FOR THE YEAR ENDED 30TH APRIL 2023**

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UNORDINARY APPAREL LTD

**COMPANY INFORMATION
FOR THE YEAR ENDED 30TH APRIL 2023**

DIRECTORS:

R A Kennedy
A D Macdougall
M T Mcgarrie

REGISTERED OFFICE:

5 Ochil Road
Bearsden
Glasgow
G61 4JZ

REGISTERED NUMBER:

SC696859 (Scotland)

ACCOUNTANTS:

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Chartered Certified Accountants
4 Royal Crescent
Glasgow
G3 7SL

**CHARTERED CERTIFIED ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS
ON THE UNAUDITED FINANCIAL STATEMENTS OF
UNORDINARY APPAREL LTD**

The following reproduces the text of the report prepared for the directors in respect of the company's annual unaudited financial statements. In accordance with the Companies Act 2006, the company is only required to file a Balance Sheet. Readers are cautioned that the Income Statement and certain other primary statements and the Report of the Directors are not required to be filed with the Registrar of Companies.

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Unordinary Apparel Ltd for the year ended 30th April 2023 which comprise the Income Statement, Balance Sheet, Statement of Changes in Equity and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at <http://www.accaglobal.com/rulebook>.

This report is made solely to the Board of Directors of Unordinary Apparel Ltd, as a body, in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Unordinary Apparel Ltd and state those matters that we have agreed to state to the Board of Directors of Unordinary Apparel Ltd, as a body, in this report in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at <http://www.accaglobal.com/factsheet163>. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and its Board of Directors, as a body, for our work or for this report.

It is your duty to ensure that Unordinary Apparel Ltd has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and loss of Unordinary Apparel Ltd. You consider that Unordinary Apparel Ltd is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of Unordinary Apparel Ltd. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

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Chartered Certified Accountants
4 Royal Crescent
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G3 7SL

31st January 2024

UNORDINARY APPAREL LTD (REGISTERED NUMBER: SC696859)**BALANCE SHEET
30TH APRIL 2023**

	Notes	30.4.23 £	£	30.4.22 £	£
FIXED ASSETS					
Tangible assets	4		6,695		1,992
CURRENT ASSETS					
Stocks		8,888		12,641	
Debtors	5	574		3,332	
Cash at bank		<u>2,652</u>		<u>5,244</u>	
		12,114		21,217	
CREDITORS					
Amounts falling due within one year	6	<u>10,096</u>		<u>2,100</u>	
NET CURRENT ASSETS			<u>2,018</u>		<u>19,117</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>8,713</u>		<u>21,109</u>
CAPITAL AND RESERVES					
Called up share capital	7		10,000		10,000
Share premium			28,000		28,000
Retained earnings			<u>(29,287)</u>		<u>(16,891)</u>
SHAREHOLDERS' FUNDS			<u>8,713</u>		<u>21,109</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30th April 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 30th April 2023 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
- (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 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 applicable to companies subject to the small companies regime.

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 and authorised for issue on 31st January 2024 and were signed on its behalf by:

A D Macdougall - Director

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH APRIL 2023**

1. STATUTORY INFORMATION

Unordinary Apparel Ltd is a private company, limited by shares, registered in Scotland. The company's registered number and registered office address can be found on the Company Information page.

The presentation currency of the financial statements is the Pound Sterling (£).

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

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

Turnover

The turnover shown in the profit and loss account represents the sales value of items sold during the year, exclusive of Value Added Tax.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off the cost less estimated residual value of each asset over its estimated useful life.

Plant and machinery	- 20% straight line
Fixtures and fittings	- 20% straight line
Computer equipment	- 25% straight line

Stocks

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

Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as either financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

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.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30TH APRIL 2023

2. ACCOUNTING POLICIES - continued

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.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 3 (2022 - 3) .

4. TANGIBLE FIXED ASSETS

	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 1st May 2022	1,200	534	399	2,133
Additions	5,149	-	-	5,149
At 30th April 2023	<u>6,349</u>	<u>534</u>	<u>399</u>	<u>7,282</u>
DEPRECIATION				
At 1st May 2022	80	36	25	141
Charge for year	240	106	100	446
At 30th April 2023	<u>320</u>	<u>142</u>	<u>125</u>	<u>587</u>
NET BOOK VALUE				
At 30th April 2023	<u>6,029</u>	<u>392</u>	<u>274</u>	<u>6,695</u>
At 30th April 2022	<u>1,120</u>	<u>498</u>	<u>374</u>	<u>1,992</u>

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.4.23	30.4.22
	£	£
Other debtors	<u>574</u>	<u>3,332</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.4.23	30.4.22
	£	£
Taxation and social security	2,597	-
Other creditors	<u>7,499</u>	<u>2,100</u>
	<u>10,096</u>	<u>2,100</u>

7. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	30.4.23	30.4.22
			£	£
10,000	ordinary A	1	<u>10,000</u>	<u>10,000</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30TH APRIL 2023

8. DIRECTORS' ADVANCES, CREDITS AND GUARANTEES

The following advances and credits to a director subsisted during the year ended 30th April 2023 and the period ended 30th April 2022:

	30.4.23 £	30.4.22 £
A D Macdougall		
Balance outstanding at start of year	1,263	-
Amounts advanced	1,239	4,000
Amounts repaid	(1,939)	(2,737)
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of year	<u>563</u>	<u>1,263</u>

This amount bears no interest and was repaid post year end.

9. ULTIMATE CONTROLLING PARTY

The company was under the control of Alexander MacDougall throughout the current period.

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.