

## APRIL CLOTHING ONLINE LTD

Abridged Accounts

### **Period of accounts**

**Start date:** 01 February 2017

**End date:** 31 January 2018

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In order to assist you to fulfil your duties under Companies Act 2006, we have prepared for your approval the accounts of April Clothing Online Ltd for the year ended 31 January 2018 which comprise the Statement of Comprehensive Income, the Statement of Financial Position, the Statement of Changes in Equity, and related notes from the company's accounting records and from information and explanations you have given us.

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

This report is made solely to the member of April Clothing Online Ltd, as a body, in accordance with the terms of our engagement letter dated . Our work has been undertaken solely to prepare for your approval the accounts of April Clothing Online Ltd and state those matters that we have agreed to state to the Board of April Clothing Online Ltd, as a body, in this report in accordance with the requirements of the Association of Chartered Certified Accountants and 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 April Clothing Online Ltd and its members as a body for our work or for this report.

It is your duty to ensure that April Clothing Online Ltd has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and Profit of April Clothing Online Ltd. You consider that April Clothing Online 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 accounts of April Clothing Online 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 accounts.

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SNP Plus Ltd  
Accountants and Tax Advisors  
2 Sigma Business Centre  
7 Havelock Place  
Harrow, London  
HA1 1LJ  
23 October 2018

**APRIL CLOTHING ONLINE LTD**  
**Statement of Financial Position**  
**As at 31 January 2018**

	<b>Notes</b>	<b>2018</b> £	<b>2017</b> £
<b>Fixed assets</b>			
Tangible fixed assets	2	246	454
		<b>246</b>	<b>454</b>
<b>Current assets</b>			
Stocks		8,125	4,477
Debtors		1,939	2,097
Cash at bank and in hand		90,696	77,421
		<b>100,760</b>	<b>83,995</b>
<b>Creditors: amount falling due within one year</b>		(35,092)	(32,832)
<b>Net current assets</b>		<b>65,668</b>	<b>51,163</b>
<b>Total assets less current liabilities</b>		65,914	51,617
<b>Net assets</b>		<b>65,914</b>	<b>51,617</b>
<b>Capital and reserves</b>			
Called up share capital	3	1	1
Profit and loss account		65,913	51,616
<b>Shareholders funds</b>		<b>65,914</b>	<b>51,617</b>

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

Director's Responsibilities:

1. The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476
2. The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts

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

The Members Have Agreed to the Preparation of Abridged Accounts for this accounting period in accordance with section 444(2A).

Signed on behalf of the board of directors

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Pankaj Negi  
Director

Date approved by the board: 23 October 2018

**APRIL CLOTHING ONLINE LTD**  
**Notes to the Abridged Financial Statements**  
**For the year ended 31 January 2018**

**General Information**

April Clothing Online Ltd is a private limited company, limited by shares, domiciled in England and Wales, registration number 07901824, registration address Bilton Industrial Estate Unit, 17, Building 8/9, Bilton, Industrial Estate, Humber Avenue, Coventry, CV3 1JL.

The presentation currency is £ sterling.

**1. Accounting Policies**

**Basis of accounting**

The financial statements are prepared under the historical cost convention and in accordance with the FRS 102 Financial Reporting Standard for Smaller Entities (effective January 2016).

**Turnover**

Turnover comprises the invoiced value of goods supplied by the company, net of Value Added Tax and trade discounts.

**Website cost**

Planning and operating costs for the company's website are charged to the profit and loss account as incurred.

**Tangible fixed assets**

Tangible fixed assets, other than freehold land, 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	25% Straight Line
Fixtures and Fittings	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. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

**2. Tangible fixed assets**

<b>Cost or Valuation</b>	Fixtures and Fittings £	Computer Equipment £	<b>Total</b> £
At 01 February 2017	239	6,843	7,082
Additions	-	329	329
Disposals	-	-	-
At 31 January 2018	<b>239</b>	<b>7,172</b>	<b>7,411</b>
<b>Depreciation</b>			
At 01 February 2017	239	6,389	6,628
Charge for year	-	537	537
On disposals	-	-	-
At 31 January 2018	<b>239</b>	<b>6,926</b>	<b>7,165</b>
<b>Net book values</b>			
Closing balance as at 31 January 2018	-	<b>246</b>	<b>246</b>
Opening balance as at 01 February 2017	-	<b>454</b>	<b>454</b>

**3. Share Capital**

<b>Allotted</b>	<b>2018</b> £	<b>2017</b> £
1 Class A shares of £1.00 each	1	1
	<b>1</b>	<b>1</b>

**4. Staff Costs**

	<b>2018</b>	<b>2017</b>
<b>Average number of employees during the year</b>	<b>Number</b>	<b>Number</b>
Administration	1	1
Sales	2	2
	<b>3</b>	<b>3</b>