Registered number
08148361

Atelier T-Delight Limited

Filleted Accounts

For the year ended 31 July 2021

Atelier T-Delight Limited

Registered number: 08148361

Balance Sheet

as at 31 July 2021

	Notes		2021		2020
			£		£
Fixed assets					
Tangible assets	3		1,579		2,640
Current assets					
Debtors	4	1,556		-	
Cash at bank and in hand		52,115		82,796	
		53,671		82,796	
Creditors: amounts falling due within one year	5	(66,095)		(74,905)	
Net current (liabilities)/assets			(12,424)		7,891
Total assets less current liabilities			(10,845)		10,531
Provisions for liabilities			(300)		(501)
Net (liabilities)/assets			(11,145)		10,030
Capital and reserves					
Called up share capital			1		1
Profit and loss account			(11,146)		10,029
Shareholder's funds			(11,145)		10,030

The director is satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The member has not required the company to obtain an audit in accordance with section 476 of the Act.

The director acknowledges her responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

Approved by the board on 26 July 2022

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Director

Atelier T-Delight Limited

Notes to the Accounts

for the year ended 31 July 2021

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

Turnover

Turnover is measured at the fair value of the consideration received or receivable (net of value added tax). Turnover includes revenue earned from the rendering of services which is recognised by reference to the stage of completion of the services provided.

Tangible fixed assets

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Fixtures, fittings and equipment	33% per annum reducing balance

Debtors

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

Creditors

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

Taxation

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period. Deferred tax is recognised in respect of all timing differences between the recognition of income and expenses in the financial statements and their inclusion in tax assessments. 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. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date and that are expected to apply to the reversal of the timing difference. Current and deferred tax assets and liabilities are not discounted.

Provisions

Provisions (ie liabilities of uncertain timing or amount) are recognised when there is an obligation at the reporting date as a result of a past event, it is probable that economic benefit will be transferred to settle the obligation and the amount of the obligation can be estimated reliably.

Foreign currency translation

Transactions in foreign currencies are initially recognised at the rate of exchange ruling at the date of the transaction. At the end of each reporting period foreign currency monetary items are translated at the closing rate of exchange. Non-monetary items that are measured at historical cost are translated at the rate ruling at the date of the transaction. All differences are charged to profit or loss.

2 Employees

	2021	2020
	Number	**Number**
Average number of persons employed by the company	2	2

3 Tangible fixed assets

	Fixtures fittings and equipment
	£
Cost	
At 1 August 2020	13,867
Additions	-
Disposals	(7,694)
At 31 July 2021	6,173
Depreciation	
At 1 August 2020	11,227
Charge for the year	871
On disposals	(7,504)
At 31 July 2021	4,594
Net book value	
At 31 July 2021	1,579
At 31 July 2020	2,640

4 Debtors

	2021	2020
	£	**£**
Other debtors	1,556	-

5 Creditors: amounts falling due within one year

	2021	2020
	£	**£**
Trade creditors	-	1,717

Taxation and social security costs	-	5,922
Other creditors	66,095	67,266
	66,095	74,905

6 Other information

Atelier T-Delight Limited is a private company limited by shares and incorporated in England. Its registered office is 9 Kent House, Old Bexley Business Park, Bourne Road, Bexley, Kent DA5 ILR.