

**"PURPLE EMPEROR" LTD  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 APRIL 2023**

**"Purple Emperor" Ltd**  
**Unaudited Financial Statements**  
**For The Year Ended 30 April 2023**

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**"Purple Emperor" Ltd**  
**Balance Sheet**  
**As At 30 April 2023**

Registered number: 03079224

		2023		2022	
	Notes	£	£	£	£
<b>FIXED ASSETS</b>					
Tangible Assets	4		1,443,691		1,504,256
			<u>1,443,691</u>		<u>1,504,256</u>
<b>CURRENT ASSETS</b>					
Debtors	5	5,932		5,648	
Cash at bank and in hand		<u>40,141</u>		<u>68,287</u>	
		46,073		73,935	
Creditors: Amounts Falling Due Within One Year	6	<u>(129,058 )</u>		<u>(184,142 )</u>	
<b>NET CURRENT ASSETS (LIABILITIES)</b>			<u>(82,985 )</u>		<u>(110,207 )</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>1,360,706</u>		<u>1,394,049</u>
Creditors: Amounts Falling Due After More Than One Year	7		<u>(1,339,149 )</u>		<u>(1,359,080 )</u>
<b>NET ASSETS</b>			<u>21,557</u>		<u>34,969</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	8		100		100
Profit and Loss Account			<u>21,457</u>		<u>34,869</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>21,557</u>		<u>34,969</u>

**"Purple Emperor" Ltd**  
**Balance Sheet (continued)**  
**As At 30 April 2023**

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For the year ending 30 April 2023 the company was entitled to exemption from audit 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 and delivered in accordance with the provisions applicable to companies subject to the small companies' regime.

The company has taken advantage of section 444(1) of the Companies Act 2006 and opted not to deliver to the registrar a copy of the company's Profit and Loss Account.

On behalf of the board

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Dr Michael Whittome

Director

18 January 2024

The notes on pages 3 to 4 form part of these financial statements.

**"Purple Emperor" Ltd**  
**Notes to the Financial Statements**  
**For The Year Ended 30 April 2023**

**1. General Information**

"Purple Emperor" Ltd is a private company, limited by shares, incorporated in England & Wales, registered number 03079224 . The registered office is Coombehayes Farm, Wadley Hill, Uplyme, Dorset, DT7 3SU.

**2. Accounting Policies**

**2.1. Basis of Preparation of Financial Statements**

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

**2.2. Turnover**

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

**Sale of goods**

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods has transferred to the buyer. This is usually at the point that the customer has signed for the delivery of the goods.

**Rendering of services**

Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs. Turnover is only recognised to the extent of recoverable expenses when the outcome of a contract cannot be estimated reliably.

**2.3. Tangible Fixed Assets and Depreciation**

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Freehold	2% on cost
Fixtures & Fittings	10% on reducing balance

**3. Average Number of Employees**

Average number of employees, including directors, during the year was: 2 (2022: 2)

**4. Tangible Assets**

	<b>Land &amp; Property</b>		
	<b>Freehold</b>	<b>Fixtures &amp; Fittings</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>			
As at 1 May 2022	1,818,001	969,575	2,787,576
Additions	-	3,270	3,270
As at 30 April 2023	1,818,001	972,845	2,790,846
<b>Depreciation</b>			
As at 1 May 2022	585,232	698,088	1,283,320
Provided during the period	36,360	27,475	63,835
As at 30 April 2023	621,592	725,563	1,347,155
<b>Net Book Value</b>			
As at 30 April 2023	1,196,409	247,282	1,443,691
As at 1 May 2022	1,232,769	271,487	1,504,256

**"Purple Emperor" Ltd**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 30 April 2023**

**5. Debtors**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>Due within one year</b>		
Trade debtors	5,617	5,333
Prepayments and accrued income	315	315
	<u>5,932</u>	<u>5,648</u>

**6. Creditors: Amounts Falling Due Within One Year**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Trade creditors	231	5,210
Bank loans and overdrafts	87,751	139,431
VAT	9,531	9,496
Accrued expenses	31,545	30,005
	<u>129,058</u>	<u>184,142</u>

**7. Creditors: Amounts Falling Due After More Than One Year**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Bank loans	1,053,897	1,089,875
Directors loan account	285,252	269,205
	<u>1,339,149</u>	<u>1,359,080</u>

**8. Share Capital**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Allotted, Called up and fully paid	<u>100</u>	<u>100</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.