

SPARKLING PERRY LIMITED

Registered Number
04747690
(England and Wales)

Unaudited Financial Statements for the Year ended
30 April 2023

SPARKLING PERRY LIMITED

Company Information for the year from 1 May 2022 to 30 April 2023

Director	PERRY, Helen Mary
Registered Address	42 Thistlecroft Road Walton On Thames Surrey KT12 5QZ
Registered Number	04747690 (England and Wales)

SPARKLING PERRY LIMITED

Balance Sheet as at
30 April 2023

	Notes	2023	2022
		£	£
Fixed assets			
Tangible assets	6	1,073	1,602
		<u>1,073</u>	<u>1,602</u>
Current assets			
Debtors		13,290	10,284
Cash at bank and on hand		30,787	14,026
		<u>44,077</u>	<u>24,310</u>
Creditors amounts falling due within one year	8	(29,412)	(15,910)
		<u></u>	<u></u>
Net current assets (liabilities)		14,665	8,400
		<u></u>	<u></u>
Total assets less current liabilities		15,738	10,002
		<u></u>	<u></u>
Creditors amounts falling due after one year	9	(6,464)	(8,460)
		<u></u>	<u></u>
Net assets		9,274	1,542
		<u></u>	<u></u>
Capital and reserves			
Called up share capital		2	2
Profit and loss account		9,272	1,540
		<u></u>	<u></u>
Shareholders' funds		9,274	1,542
		<u></u>	<u></u>

The company was entitled to exemption from audit for this reporting period 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 Director acknowledges 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. The directors have chosen to not file a copy of the company's profit and loss account.

The financial statements were approved and authorised for issue by the Director on 3 January 2024, and are signed on its behalf by:

PERRY, Helen Mary

Director

Registered Company No. 04747690

SPARKLING PERRY LIMITED
Notes to the Financial Statements
for the year ended 30 April 2023

1. Statutory information

The company is a private company limited by shares and registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

2. Compliance with applicable reporting framework

The financial statements have been prepared in compliance with FRS 102 Section 1A as it applies to the financial statements for the period and there were no material departures from the reporting standard.

3. Principal activities

The principal activity of the company during the year continued to be that of graphic design.

4. Accounting policies

Property, plant and equipment policy

Tangible fixed assets are stated at cost or valuation less depreciation. Depreciation is provided on all tangible fixed assets as follows:

	Reducing balance (%)
Fixtures and fittings	15
Office Equipment	33

Revenue recognition policy

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. 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.

Taxation policy

Current tax is recognised on taxable profit for the current and past periods. Current tax is measured at the amounts of tax expected to pay or recover using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

5. Employee information

The director was the only employee of the company during the current and previous year.

	2023	2022
Average number of employees during the year	1	1

6. Property, plant and equipment

	Plant & machinery	Office Equipment	Total
	£	£	£
Cost or valuation			
At 01 May 22	310	17,712	18,022
At 30 April 23	310	17,712	18,022
Depreciation and impairment			
At 01 May 22	310	16,110	16,420
Charge for year	-	529	529
At 30 April 23	310	16,639	16,949
Net book value			
At 30 April 23	-	1,073	1,073
At 30 April 22	-	1,602	1,602

7. Debtors within one year

	2023	2022
	£	£
Trade debtors / trade receivables	13,290	10,114
Prepayments and accrued income	-	170
Total	13,290	10,284

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.

8. Creditors within one year

	2023	2022
	£	£
Bank borrowings and overdrafts	2,110	2,160
Taxation and social security	8,555	6,695
Other creditors	17,763	5,981
Accrued liabilities and deferred income	984	1,074
Total	<u>29,412</u>	<u>15,910</u>

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.

9. Creditors after one year

	2023	2022
	£	£
Bank borrowings and overdrafts	<u>6,464</u>	<u>8,460</u>
Total	<u>6,464</u>	<u>8,460</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.