

Registered number  
07016414

Footstep Living Limited  
Unaudited Filleted Accounts  
30 June 2023

**Footstep Living Limited****Registered number:** 07016414**Balance Sheet****as at 30 June 2023**

	<b>Notes</b>	<b>2023</b>	<b>2022</b>
		<b>£</b>	<b>£</b>
<b>Fixed assets</b>			
Investments	4	100	100
<b>Current assets</b>			
Stocks and work in progress		-	6,063
Debtors	5	153,801	33,163
Cash at bank and in hand		3,352	4,337
		<u>157,153</u>	<u>43,563</u>
<b>Creditors: amounts falling due within one year</b>	6	(1,828)	(21,800)
<b>Net current assets</b>		<u>155,325</u>	<u>21,763</u>
<b>Net assets</b>		<u>155,425</u>	<u>21,863</u>
<b>Capital and reserves</b>			
Called up share capital		360	360
Profit and loss account		155,065	21,503
<b>Shareholders' funds</b>		<u>155,425</u>	<u>21,863</u>

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

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

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.

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.

C.G. Wilkinson

Director

Approved by the board on 22 March 2024

**Footstep Living Limited**  
**Notes to the Accounts**  
**for the year ended 30 June 2023**

**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 discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. 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.

***Investments***

Investments in subsidiaries, associates and joint ventures are measured at cost less any accumulated impairment losses. Listed investments are measured at fair value. Unlisted investments are measured at fair value unless the value cannot be measured reliably, in which case they are measured at cost less any accumulated impairment losses. Changes in fair value are included in the profit and loss account.

***Stocks***

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost is determined using the first in first out method. The carrying amount of stock sold is recognised as an expense in the period in which the related revenue is recognised.

***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, except for revalued land and investment property where the tax rate that applies to the sale of the asset is used. Current and deferred tax assets and liabilities are not discounted.

<b>2 Taxation</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Corporation tax	-	-
Group relief	(2,780)	-
Deferred tax	-	-
	<u>(2,780)</u>	<u>-</u>

<b>3 Employees</b>	<b>2023</b>	<b>2022</b>
	<b>Number</b>	<b>Number</b>
Average number of persons employed by the company	<u>0</u>	<u>0</u>

<b>4 Investments</b>	<b>Investments in subsidiary undertakings</b>
	<b>£</b>
<b>Cost</b>	
At 1 July 2022	100
At 30 June 2023	<u>100</u>

<b>5 Debtors</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Amounts owed by group undertakings and undertakings in which the company has a participating interest	2,976	-
Amounts due from related companies	10,377	32,803
Other debtors	140,448	360
	<u>153,801</u>	<u>33,163</u>

<b>6 Creditors: amounts falling due within one year</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Amounts owed to group undertakings and undertakings in which the company has a participating interest	-	3,164
Amounts due to related companies	-	16,136

Other creditors	1,828	2,500
	<u>1,828</u>	<u>21,800</u>

## 7 Controlling party

The company is ultimately controlled by its Directors who between them own 100% of the company's issued ordinary share capital.

## 8 Other information

Footstep Living Limited is a private company limited by shares and incorporated in England. Its registered office is:

37 Jewry Street

Winchester

Hampshire

SO23 8RY

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