REGISTERED NUMBER: 07077456 (England and Wales)

Unaudited Financial Statements

for the Year Ended 31 March 2023

for

Green Eyed Panther Limited

Contents of the Financial Statements
for the Year Ended 31 March 2023

Green Eyed Panther Limited

Company Information
for the Year Ended 31 March 2023

DIRECTOR:	S Jogaloo
REGISTERED OFFICE:	Suite 15 The Enterprise Centre Coxbridge Business Park Farnham Surrey GU10 5EH
REGISTERED NUMBER:	07077456 (England and Wales)
ACCOUNTANTS:	Gilroy & Brookes Accountants Ltd Suite 15 The Enterprise Centre Coxbridge Business Park Farnham Surrey GU10 5EH

Balance Sheet
31 March 2023

	Notes	2023 £	2022 £
FIXED ASSETS			
Intangible assets	4	-	-
Tangible assets	5	45,352	68,122
		45,352	68,122
CURRENT ASSETS			
Stocks	6	10,000	10,000
Debtors	7	28,484	27,323
Cash at bank		4,383	13,972
		42,867	51,295
CREDITORS			
Amounts falling due within one year	8	(33,896)	(20,874)
NET CURRENT ASSETS		8,971	30,421
TOTAL ASSETS LESS CURRENT LIABILITIES		54,323	98,543
CREDITORS			
Amounts falling due after more than one year	9	(11,062)	(33,081)
NET ASSETS		43,261	65,462
CAPITAL AND RESERVES			
Called up share capital	10	1	1
Retained earnings		43,260	65,461
SHAREHOLDERS' FUNDS		43,261	65,462

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges her responsibilities for:
(a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
(b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The notes form part of these financial statements

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Balance Sheet - continued
31 March 2023

The financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the director and authorised for issue on 18 May 2023 and were signed by:

S Jogaloo - Director

Notes to the Financial Statements
for the Year Ended 31 March 2023

1. **STATUTORY INFORMATION**

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

2. **ACCOUNTING POLICIES**

BASIS OF PREPARING THE FINANCIAL STATEMENTS
These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

TURNOVER
Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

TANGIBLE FIXED ASSETS
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 25% on cost
Computer equipment	- 25% on cost

STOCKS
Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

TAXATION
Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

DEFERRED TAX
Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

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.

PENSION COSTS AND OTHER POST-RETIREMENT BENEFITS
The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 10 (2022 - 10) .

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4. INTANGIBLE FIXED ASSETS

	Goodwill
	£
COST	
At 1 April 2022	
and 31 March 2023	10,028
AMORTISATION	
At 1 April 2022	
and 31 March 2023	10,028
NET BOOK VALUE	
At 31 March 2023	-
At 31 March 2022	-

5. TANGIBLE FIXED ASSETS

	Fixtures and fittings	Computer equipment	Totals
	£	£	£
COST			
At 1 April 2022			
and 31 March 2023	100,857	9,862	110,719
DEPRECIATION			
At 1 April 2022	38,026	4,571	42,597
Charge for year	20,944	1,826	22,770
At 31 March 2023	58,970	6,397	65,367
NET BOOK VALUE			
At 31 March 2023	41,887	3,465	45,352
At 31 March 2022	62,831	5,291	68,122

6. STOCKS

	2023	2022
	£	£
Stocks	10,000	10,000

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Blue Eyed Panther Limited	19,803	9,981
Tax Recoverable	-	13,091
Deferred tax asset		
Accelerated capital allowances	7,695	3,369
Prepayments and accrued income	986	882
	28,484	27,323

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8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Net wages	(265)	-
Other creditors	2,875	2,021
PAYE/NI liability	2,081	2,064
VAT	8,178	10,536
Directors' current accounts	20,987	5,483
Accruals and deferred income	40	770
	33,896	20,874

9. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2023	2022
	£	£
Other loans - 1-2 years	11,062	33,081

10. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2023 £	2022 £
1	Ordinary	£1	1	1

11. ULTIMATE CONTROLLING PARTY

The company was under the control of S Jogaloo throughout the current year, who owns 100% of the paid up share capital. S Jogaloo is also the managing director.