

**KEY TO MARKETS LIMITED**  
**UNAUDITED ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

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**UNAUDITED ACCOUNTS**  
**CONTENTS**

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	<b>Page</b>
<u>Company information</u>	<u>3</u>
<u>Statement of financial position</u>	<u>4</u>
<u>Notes to the accounts</u>	<u>5</u>

**KEY TO MARKETS LIMITED**  
**COMPANY INFORMATION**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

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<b>Directors</b>	G Spampinato A Sabatini
<b>Company Number</b>	07276568 (England and Wales)
<b>Registered Office</b>	UNITED HOUSE 9 PEMBRIDGE ROAD LONDON W11 3JY ENGLAND
<b>Accountants</b>	Duke Accountancy limited Tree Tops 16 Leafy Way Brentwood Essex CM13 2QW

**KEY TO MARKETS LIMITED**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT 31 DECEMBER 2023**

	Notes	2023 £	2022 £
<b>Fixed assets</b>			
Tangible assets	4	4,214	(793)
Investments	5	29,080	29,080
		<u>33,294</u>	<u>28,287</u>
<b>Current assets</b>			
Debtors	6	144,701	180,247
Cash at bank and in hand		557,664	307,006
		<u>702,365</u>	<u>487,253</u>
<b>Creditors: amounts falling due within one year</b>	7	(72,125)	(55,883)
<b>Net current assets</b>		<u>630,240</u>	<u>431,370</u>
<b>Net assets</b>		<u>663,534</u>	<u>459,657</u>
<b>Capital and reserves</b>			
Called up share capital		35,706	35,706
Profit and loss account		627,828	423,951
<b>Shareholders' funds</b>		<u>663,534</u>	<u>459,657</u>

For the year ending 31 December 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 and in accordance with the provisions of FRS 102 Section 1A - Small Entities. The profit and loss account has not been delivered to the Registrar of Companies.

The financial statements were approved by the Board of Directors and authorised for issue on 22 February 2024 and were signed on its behalf by

G Spampinato  
Director

Company Registration No. 07276568

**KEY TO MARKETS LIMITED**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

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**1 Statutory information**

KEY TO MARKETS LIMITED is a private company, limited by shares, registered in England and Wales, registration number 07276568. The registered office is UNITED HOUSE, 9 PEMBRIDGE ROAD, LONDON, W11 3JY, ENGLAND.

**2 Compliance with accounting standards**

The accounts have been prepared in accordance with the provisions of FRS 102 Section 1A Small Entities. There were no material departures from that standard.

**3 Accounting policies**

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year, and also have been consistently applied within the same accounts.

***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).

***Tangible fixed assets and depreciation***

Tangible assets are included at cost less depreciation and impairment. Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives:

Land & buildings	over 50 years
Plant & machinery	over 5 years
Fixtures & fittings	over 5 years

**4 Tangible fixed assets**

	<b>Plant &amp; machinery £</b>
<b>Cost or valuation</b>	At cost
At 1 January 2023	19,613
Additions	8,607
At 31 December 2023	<hr/> 28,220
<b>Depreciation</b>	<hr/>
At 1 January 2023	20,406
Charge for the year	3,600
At 31 December 2023	<hr/> 24,006
<b>Net book value</b>	<hr/>
At 31 December 2023	4,214
At 31 December 2022	<hr/> <hr/> (793) <hr/>

**5 Investments**

	<b>Subsidiary undertakings £</b>
Valuation at 1 January 2023	29,080
Valuation at 31 December 2023	<hr/> 29,080 <hr/>

**KEY TO MARKETS LIMITED**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

<b>6 Debtors</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>Amounts falling due within one year</b>		
Amounts due from group undertakings etc.	88,095	113,469
Other debtors	56,606	66,778
	<u>144,701</u>	<u>180,247</u>

<b>7 Creditors: amounts falling due within one year</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Taxes and social security	70,125	53,583
Other creditors	2,000	2,300
	<u>72,125</u>	<u>55,883</u>

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.

**9 Pension commitments**

Contributions to defined contribution plans are expensed in the period to which they relate.

**10 Average number of employees**

During the year the average number of employees was 8 (2022: 8).

