

A4 LABELS.COM LIMITED

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 NOVEMBER 2023

**CONTENTS OF THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 NOVEMBER 2023**

---

	<b>Page</b>
<b>Company Information</b>	<b>1</b>
<b>Chartered Accountants' Report</b>	<b>2</b>
<b>Balance Sheet</b>	<b>3</b>
<b>Notes to the Financial Statements</b>	<b>5</b>

**DIRECTORS:**

C S Hawker  
C Hawker

**REGISTERED OFFICE:**

56 West Street  
Shoreham-by-Sea  
West Sussex  
BN42 5WG

**REGISTERED NUMBER:**

07818068 (England and Wales)

**ACCOUNTANTS:**

Flint Accounting Limited  
Chartered Accountants  
56 West Street  
Shoreham by Sea  
West Sussex  
BN43 5WG

**CHARTERED ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS**  
**ON THE UNAUDITED FINANCIAL STATEMENTS OF**  
**A4 LABELS.COM LIMITED**

---

The following reproduces the text of the report prepared for the directors in respect of the company's annual unaudited financial statements. In accordance with the Companies Act 2006, the company is only required to file a Balance Sheet. Readers are cautioned that the Income Statement and certain other primary statements and the Report of the Directors are not required to be filed with the Registrar of Companies.

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of A4 Labels.com Limited for the year ended 30 November 2023 which comprise the Income Statement, Balance Sheet and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed within the ICAEW's regulations and guidance at <http://www.icaew.com/en/membership/regulations-standards-and-guidance>.

This report is made solely to the Board of Directors of A4 Labels.com Limited, as a body, in accordance with the terms of our engagement letter dated 10 November 2022. Our work has been undertaken solely to prepare for your approval the financial statements of A4 Labels.com Limited and state those matters that we have agreed to state to the Board of Directors of A4 Labels.com Limited, as a body, in this report in accordance with ICAEW Technical Release 07/16AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than A4 Labels.com Limited and its Board of Directors, as a body, for our work or for this report.

It is your duty to ensure that A4 Labels.com Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of A4 Labels.com Limited. You consider that A4 Labels.com Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of A4 Labels.com Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

Flint Accounting Limited  
Chartered Accountants  
56 West Street  
Shoreham by Sea  
West Sussex  
BN43 5WG

22 December 2023

**BALANCE SHEET**  
**30 NOVEMBER 2023**

	Notes	2023 £	£	2022 £	£
<b>FIXED ASSETS</b>					
Intangible assets	5		-		-
Tangible assets	6		<u>61,944</u>		<u>79,166</u>
			61,944		79,166
<b>CURRENT ASSETS</b>					
Stocks		114,274		148,001	
Debtors	7	143,229		161,541	
Cash at bank and in hand		<u>324,951</u>		<u>216,562</u>	
		582,454		526,104	
<b>CREDITORS</b>					
Amounts falling due within one year	8	<u>229,184</u>		<u>212,226</u>	
<b>NET CURRENT ASSETS</b>			<u>353,270</u>		<u>313,878</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			415,214		393,044
<b>CREDITORS</b>					
Amounts falling due after more than one year	9		(14,792)		(25,057)
<b>PROVISIONS FOR LIABILITIES</b>			<u>(15,486)</u>		<u>(19,792)</u>
<b>NET ASSETS</b>			<u><u>384,936</u></u>		<u><u>348,195</u></u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital			100		100
Retained earnings			<u>384,836</u>		<u>348,095</u>
<b>SHAREHOLDERS' FUNDS</b>			<u><u>384,936</u></u>		<u><u>348,195</u></u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 November 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 November 2023 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their 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.

**BALANCE SHEET - continued**  
**30 NOVEMBER 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 Board of Directors and authorised for issue on 20 December 2023 and were signed on its behalf by:

C S Hawker - Director

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 NOVEMBER 2023**

---

**1. STATUTORY INFORMATION**

A4 Labels.com 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.

The presentation currency of the financial statements is the Pound Sterling (£).

**2. STATEMENT OF COMPLIANCE**

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.

**3. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

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. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

Revenue from the sale of goods is recognised when all the following conditions are satisfied:

- the company has transferred to the buyer the significant risks and rewards of ownership of the goods;
- the company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
- the amount of revenue can be measured reliably;
- it is probable that the economic benefits associated with the transaction will flow to the company; and
- the costs incurred or to be incurred in respect of the transition can be measured reliably.

Specifically, revenue from the sale of goods is recognised when the goods are delivered and legal title has passed.

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 30 NOVEMBER 2023**

---

**3. ACCOUNTING POLICIES - continued**

**Tangible fixed assets**

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

Plant and machinery	- 25% on reducing balance
Fixtures and fittings	- 25% on reducing balance
Motor vehicles	- 25% on reducing balance
Computer equipment	- 25% on reducing balance

Tangible fixed assets held for the company's own use are stated at cost less accumulated depreciation and accumulated impairment losses.

Assets held under finance leases are depreciated in the same way as owned assets.

At each balance sheet date, the company reviews the carrying amount of its tangible fixed assets to determine whether there is any indication that any items have suffered an impairment loss. If any such indication exists, the recoverable amount of an asset is estimated in order to determine the extent of the impairment loss, if any. Where it is not possible to estimate the recoverable amount of the asset, the company estimates the recoverable amount of the cash-generating unit to which the asset belongs.

**Stocks**

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell (net realisable value). Costs, which comprise direct production costs, are based on the method most appropriate to the type of inventory class, but usually on a first-in-first-out basis. Overheads are charged to profit or loss as incurred. Net realisable value is based on the estimated selling price less any estimated completion or selling costs.

When stocks are sold, the carrying amount of those stocks is recognised as an expense in the period in which the related revenue is recognised. The amount of any write-down of stocks to net realisable value and all losses of stocks are recognised as an expense in the period in which the write-down or loss occurs. The amount of any reversal of any write-down of stocks is recognised as a reduction in the amount of stocks recognised as an expense in the period in which the reversal occurs.

**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.



**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 30 NOVEMBER 2023**

---

**3. ACCOUNTING POLICIES - continued**

**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.

**Foreign currencies**

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

**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.

**4. EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 11 (2022 - 12) .

**5. INTANGIBLE FIXED ASSETS**

	Goodwill
	£
<b>COST</b>	
At 1 December 2022	
and 30 November 2023	<u>40,000</u>
<b>AMORTISATION</b>	
At 1 December 2022	
and 30 November 2023	<u>40,000</u>
<b>NET BOOK VALUE</b>	
At 30 November 2023	<u>-</u>
At 30 November 2022	<u>-</u>

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 30 NOVEMBER 2023**

**6. TANGIBLE FIXED ASSETS**

	Plant and machinery £	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
<b>COST</b>					
At 1 December 2022	166,696	179	21,546	20,620	209,041
Additions	-	-	-	2,999	2,999
At 30 November 2023	<u>166,696</u>	<u>179</u>	<u>21,546</u>	<u>23,619</u>	<u>212,040</u>
<b>DEPRECIATION</b>					
At 1 December 2022	107,458	161	9,426	12,830	129,875
Charge for year	<u>14,810</u>	<u>4</u>	<u>3,030</u>	<u>2,377</u>	<u>20,221</u>
At 30 November 2023	<u>122,268</u>	<u>165</u>	<u>12,456</u>	<u>15,207</u>	<u>150,096</u>
<b>NET BOOK VALUE</b>					
At 30 November 2023	<u>44,428</u>	<u>14</u>	<u>9,090</u>	<u>8,412</u>	<u>61,944</u>
At 30 November 2022	<u>59,238</u>	<u>18</u>	<u>12,120</u>	<u>7,790</u>	<u>79,166</u>

**7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023 £	2022 £
Trade debtors	140,038	158,707
Other debtors	<u>3,191</u>	<u>2,834</u>
	<u>143,229</u>	<u>161,541</u>

**8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023 £	2022 £
Bank loans and overdrafts	10,217	9,949
Trade creditors	83,291	66,112
Taxation and social security	119,429	112,378
Other creditors	<u>16,247</u>	<u>23,787</u>
	<u>229,184</u>	<u>212,226</u>

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

	2023 £	2022 £
Bank loans	<u>14,792</u>	<u>25,057</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.