

LLEW AUR LTD.

Registered Number
08026942
(England and Wales)

Unaudited Financial Statements for the Year ended
30 April 2023

LLEW AUR LTD.

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

Director MITCHELL, Zoe Michelle

Registered Address Maesowen
Rhydowen
Llandysul
SA44 4PY

Registered Number 08026942 (England and Wales)

LLEW AUR LTD.

Balance Sheet as at 30 April 2023

	Notes	2023		2022	
		£	£	£	£
Fixed assets					
Tangible assets	5		27,036		31,470
			<u>27,036</u>		<u>31,470</u>
Current assets					
Stocks	6	8,720		7,478	
Debtors	7	16,265		17,165	
Cash at bank and on hand		47,840		101,064	
		<u>72,825</u>		<u>125,707</u>	
Creditors amounts falling due within one year	8	(18,071)		(39,907)	
		<u></u>		<u></u>	
Net current assets (liabilities)			54,754		85,800
Total assets less current liabilities			<u>81,790</u>		<u>117,270</u>
Creditors amounts falling due after one year	9		(41,399)		(48,487)
			<u></u>		<u></u>
Net assets			<u>40,391</u>		<u>68,783</u>
Capital and reserves					
Called up share capital			2		2
Profit and loss account			40,389		68,781
			<u>40,391</u>		<u>68,783</u>
Shareholders' funds			<u>40,391</u>		<u>68,783</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 24 January 2024, and are signed on its behalf by:

MITCHELL, Zoe Michelle

Director

Registered Company No. 08026942

LLEW AUR LTD.

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. 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:

Stocks policy

Stocks are valued at the lower of cost and estimated selling price (less any associated costs to enable such sales to complete).

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.

Foreign currency translation and operations policy

Transactions in foreign currencies are initially recognised at the rate of exchange ruling at the date of the transaction. At the end of each reporting period foreign currency monetary items are translated at the closing rate of exchange. Non-monetary items that are measured at historical cost are translated at the rate ruling at the date of the transaction. All differences are charged to profit or loss.

Employee benefits policy

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

4. Employee information

	2023	2022
Average number of employees during the year	14	14

5. Property, plant and equipment

	Plant & machinery	Fixtures & fittings	Office Equipment	Total
	£	£	£	£
Cost or valuation				
At 01 May 22	16,703	38,887	2,721	58,311
Additions	336	-	-	336
At 30 April 23	17,039	38,887	2,721	58,647
Depreciation and impairment				
At 01 May 22	11,102	13,973	1,766	26,841
Charge for year	890	3,737	143	4,770
At 30 April 23	11,992	17,710	1,909	31,611
Net book value				
At 30 April 23	5,047	21,177	812	27,036
At 30 April 22	5,601	24,914	955	31,470

6. Stocks

	2023	2022
	£	£
Raw materials and consumables	8,720	7,478
Total	8,720	7,478

7. Debtors

	2023	2022
	£	£
Trade debtors / trade receivables	8,814	8,814
Prepayments and accrued income	239	-
Other debtors (Non-current)	7,212	8,351
Total	<u>16,265</u>	<u>17,165</u>

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
	£	£
Trade creditors / trade payables	3,631	18,904
Taxation and social security	14,019	19,028
Accrued liabilities and deferred income	421	1,975
Total	<u>18,071</u>	<u>39,907</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	34,835	44,480
Other creditors	6,564	4,007
Total	<u>41,399</u>	<u>48,487</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.