

**Company Registration Number : 08986829 (England and Wales)**

**Dan Firth Creative Limited**  
**Unaudited filleted financial statements**  
**For the year ended 31 May 2023**

**Dan Firth Creative Limited**  
**Contents**  
**For the year ended 31 May 2023**

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<b>CONTENTS</b>	<b>PAGE</b>
Company Information	3
Accountant's Report	4
Statement of Financial Position	5
Notes to the Financial Statements	6 - 7

**Dan Firth Creative Limited**  
**Company Information**  
**For the year ended 31 May 2023**

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<b>Company registration number</b>	08986829 (England and Wales)
<b>Director</b>	Mr Daniel Firth
<b>Registered office address</b>	7 Eel Mires Garth Wetherby West Yorkshire LS22 7TQ
<b>Accountant</b>	Root Accountants Ltd Sandown House Sandbeck Way Wetherby LS22 7DN

**Dan Firth Creative Limited**  
**Accountant's report**  
**For the year ended 31 May 2023**

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Accountant's Report to the board of directors on the preparation of the unaudited statutory accounts of Dan Firth Creative Limited for the year ended 31 May 2023.

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Dan Firth Creative Limited for the year ended 31 May 2023 which comprise the income statement, statement of income and retained earnings, statement of financial position and related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Chartered Institute of Management Accountants, we are subject to its ethical and other professional requirements which are detailed at <http://www.cimaglobal.com/>.

This report is made solely to the Board of Directors of Dan Firth Creative Limited, as a body. Our work has been undertaken solely to prepare for your approval the financial statements of Dan Firth Creative Limited and state those matters that we have agreed to state to the Board of Directors of Dan Firth Creative Limited, as a body, in this report in accordance with the requirements of the Chartered Institute of Management Accountants as detailed at <http://www.cimaglobal.com/>.

To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Dan Firth Creative Limited and its Board of Directors, as a body, for our work or for this report.

It is your duty to ensure that Dan Firth Creative 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 Dan Firth Creative Limited. You consider that Dan Firth Creative 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 Dan Firth Creative 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.

Sandown House  
Sandbeck Way  
Wetherby  
LS22 7DN  
Date: 14 July 2023

**Dan Firth Creative Limited**  
**Statement of Financial Position**  
**For the year ended 31 May 2023**

		<b>2023</b>	<b>2022</b>
	<b>Notes</b>	<b>£</b>	<b>£</b>
<b>Fixed assets</b>			
Property, plant and equipment		1,392	1,367
	8	<u>1,392</u>	<u>1,367</u>
<b>Current assets</b>			
Debtors	5	5,792	7,601
Cash and cash equivalents		<u>30,400</u>	<u>27,132</u>
		36,192	34,733
<b>Current liabilities</b>			
Creditors: Amounts falling due within one year	6	<u>(11,860)</u>	<u>(20,232)</u>
		(11,860)	(20,232)
Net current assets/(liabilities)		<u>24,331</u>	<u>14,501</u>
Total assets less current liabilities		<u>25,723</u>	<u>15,868</u>
<b>Net assets/(liabilities)</b>		<u><b>25,723</b></u>	<u><b>15,868</b></u>
<b>Capital and reserves</b>			
Called up share capital	7	100	100
Retained earnings		<u>25,623</u>	<u>15,768</u>
<b>Shareholder's funds</b>		<u><b>25,723</b></u>	<u><b>15,868</b></u>

- For the year ended 31 May 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 director acknowledges their responsibility 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 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.

Approved by the Board on 14 July 2023

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Mr Daniel Firth (Director)

Company registration number: 08986829

**Dan Firth Creative Limited**  
**Notes to the Financial Statements**  
**For the year ended 31 May 2023**

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**(1) General Information**

The company is a private company limited by shares and is registered in England and Wales. The address of the registered office is 7 Eel Mires Garth, Wetherby, West Yorkshire, LS22 7TQ.

**(2) Statement of compliance**

These individual financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A and Companies Act 2006, as applicable to companies subject to the small companies' regime.

**(3) Significant Accounting Policies**

**Basis of Preparation**

The financial statements have been prepared on the historical cost basis and in accordance with the Companies Act 2006. The presentation and functional currency of the company is pounds sterling. The financial statements are presented in pound units (£) unless stated otherwise.

**Revenue recognition**

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods supplied and services rendered, stated net of discounts and of Value Added Tax. The company recognises revenue when the amount of revenue can be measured reliably, when it is probable that future economic benefits will flow to the entity and when specific criteria have been met as described below.

**Sale of goods**

Sales of goods are recognised when the company has delivered the goods to the customer, no other significant obligation remains unfulfilled that may affect the customer's acceptance of the products and risks and rewards of ownership have transferred to them.

**Rendering of Services**

Revenue from provision of services rendered in the reporting period is recognised when the outcome of a transaction for the rendering of services can be estimated reliably in terms of revenue, costs and its stage of completion of the specific transaction at the end of the reporting period. The stage of completion is determined on the basis of the actual completion of a proportion of the total services to be rendered. When the outcome of a service contract cannot be estimated reliably the company only recognises revenue to the extent of the recoverable expenses recognised.

**Interest income**

Interest income is recognised using the effective interest method.

**Property, plant and equipment**

Property, plant and equipment is stated at cost less accumulated depreciation and impairment losses. Part of an item of property, plant and equipment having different useful lives are accounted for as separate items.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives, using the straight-line method. The estimated useful lives, residual values and depreciation method are reviewed at the end of each reporting period, with the effect of any changes in estimate accounted for on a prospective basis.

Depreciation is provided to write off the cost less estimated residual value, of each asset over its expected useful life as follows:

#### **Asset class and depreciation rate**

Fixtures and Fittings	25% reducing balance
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#### **Taxation**

Taxation expense represents the aggregate amount of current tax and deferred tax recognised in the reporting period.

#### **Current Tax**

The tax currently payable is based on taxable profit for the year. Taxable profit differs from profit before tax as reported in the income statement because of items of income or expense that are taxable or deductible in other years and items that are never taxable or deductible. The company's current tax is calculated using tax rates that have been enacted or substantively enacted by the end of the reporting period.

#### **(4) Employees**

During the year, the average number of employees including director was 1 (2022 : 1)

#### **(5) Debtors**

##### **Amounts falling due within one year**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Trade debtors	5,748	7,560
Prepayments and accrued income	44	41
	<b><u>5,792</u></b>	<b><u>7,601</u></b>

#### **(6) Creditors: Amounts falling due within one year**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Other taxes and social security	11,498	11,463
Other creditors	363	8,769
	<b><u>11,861</u></b>	<b><u>20,232</u></b>

#### **(7) Share capital and reserves**

<b>Alloted, called up and fully paid:</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
100 (2022 : 100) Ordinary Shares of £ 1 each	100	100
	<b><u>100</u></b>	<b><u>100</u></b>



**(8) Fixed assets**

	<b>Tangible</b>
	<b>£</b>
<b>Cost</b>	
As at 01 June 2022	5,425
Additions	419
As at 31 May 2023	<b>5,844</b>
<b>Depreciation/Amortisation</b>	
As at 01 June 2022	4,058
For the year	394
As at 31 May 2023	<b>4,452</b>
<b>Net book value</b>	
As at 31 May 2023	1,392
As at 31 May 2022	1,367

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.