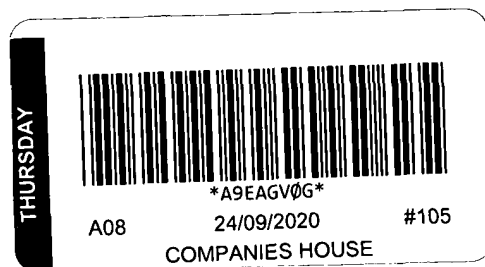


Registration number: 09867635

Spook Days Limited

Annual Report and Unaudited Financial Statements

for the Year Ended 30 November 2019



Spook Days Limited

Contents

Balance Sheet	1
Notes to the Financial Statements	2 to 4

Spook Days Limited

(Registration number: 09867635)
Balance Sheet as at 30 November 2019

	Note	2019 £	2018 £
Fixed assets			
Tangible assets	3	240,773	248,453
Current assets			
Cash at bank and in hand		998	23,331
Creditors: Amounts falling due within one year	4	<u>(663)</u>	<u>(650)</u>
Net current assets		<u>335</u>	<u>22,681</u>
Net assets		<u>241,108</u>	<u>271,134</u>
Capital and reserves			
Called up share capital	5	320	320
Shareholders' loans		281,697	309,549
Profit and loss account		<u>(40,909)</u>	<u>(38,735)</u>
Total equity		<u>241,108</u>	<u>271,134</u>

For the financial year ending 30 November 2019 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

These financial statements have been delivered in accordance with the provisions applicable to companies subject to the small companies regime and the option not to file the Profit and Loss Account has been taken.

Approved and authorised by the director on 14 August 2020



R Yeatman
Director

Spook Days Limited

Notes to the Financial Statements for the Year Ended 30 November 2019

1 General information

The company is a private company limited by share capital, incorporated in England.

The address of its registered office is:

68 Barton Lane

Barton on Sea

New Milton

Hants

BH25 7PW

These financial statements were authorised for issue by the director on 14 August 2020.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

These financial statements have been prepared in accordance with Financial Reporting Standard 102 Section 1A - 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006.

Basis of preparation

These financial statements have been prepared using the historical cost convention except that as disclosed in the accounting policies certain items are shown at fair value.

Revenue recognition

Turnover comprises the fair value of the consideration received or receivable for the sale of goods and provision of services in the ordinary course of the company's activities. Turnover is shown net of sales/value added tax, returns, rebates and discounts.

The company recognises revenue when:

The amount of revenue can be reliably measured;

it is probable that future economic benefits will flow to the entity;

and specific criteria have been met for each of the company's activities.

Tangible assets

Tangible assets are stated in the statement of financial position at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

The cost of tangible assets includes directly attributable incremental costs incurred in their acquisition and installation.

Depreciation

Depreciation is charged so as to write off the cost of assets, other than land and properties under construction over their estimated useful lives, as follows:

Asset class	Depreciation method and rate
Yacht	25 years straight line
Equipment	20% reducing balance

Spook Days Limited

Notes to the Financial Statements for the Year Ended 30 November 2019

Share capital

Ordinary shares are classified as equity. Equity instruments are measured at the fair value of the cash or other resources received or receivable, net of the direct costs of issuing the equity instruments. If payment is deferred and the time value of money is material, the initial measurement is on a present value basis.

Financial instruments

Classification

The company holds the following financial instruments:

- Short term creditors
- Cash and bank balances

All financial instruments are classified as basic.

Recognition and measurement

The company has chosen to apply the recognition and measurement principles in FRS102.

Financial instruments are recognised when the company becomes party to the contractual provisions of the instrument and derecognised when in the case of assets, the contractual rights to the cash flows from the assets expire or substantially all the risks and rewards are transferred to another party, or in the case of liabilities, when the company's obligations are discharged, expire or are cancelled.

Such instruments are initially measured at transaction price, including transaction costs, and are substantially carried at the undiscounted amount of the cash or other consideration expected to be paid or received, after taking account of impairment adjustments.

Spook Days Limited

Notes to the Financial Statements for the Year Ended 30 November 2019

3 Tangible assets

	Yacht £	Equipment £	Total £
Cost or valuation			
At 1 December 2018	235,423	25,039	260,462
Additions	<u>4,524</u>	<u>-</u>	<u>4,524</u>
At 30 November 2019	<u>239,947</u>	<u>25,039</u>	<u>264,986</u>
Depreciation			
At 1 December 2018	-	12,009	12,009
Charge for the year	<u>9,598</u>	<u>2,606</u>	<u>12,204</u>
At 30 November 2019	<u>9,598</u>	<u>14,615</u>	<u>24,213</u>
Carrying amount			
At 30 November 2019	<u>230,349</u>	<u>10,424</u>	<u>240,773</u>
At 30 November 2018	<u>235,423</u>	<u>13,030</u>	<u>248,453</u>

4 Creditors

Creditors: amounts falling due within one year

	2019 £	2018 £
Due within one year		
Other creditors	<u>663</u>	<u>650</u>

5 Share capital

Allotted, called up and fully paid shares

	2019	2018
	No. £	No. £
Ordinary shares of £1 each	<u>320</u> <u>320</u>	<u>320</u> <u>320</u>