REGISTERED NUMBER: 10533244 (England and Wales)

Unaudited Cessation Financial Statements

for the Period 1 May 2022 to 31 October 2023

for

Giftbull UK Limited

Contents of the Financial Statements
for the Period 1 May 2022 to 31 October 2023

Company Information
for the Period 1 May 2022 to 31 October 2023

DIRECTOR:	F Ozkurnaz
REGISTERED OFFICE:	The Bower 207-211 Old Street London EC1V 9NR
REGISTERED NUMBER:	10533244 (England and Wales)
ACCOUNTANTS:	Georgiou & Prasanna LLP Block E, 2nd Floor 286a Chase Road London N14 6HF

Balance Sheet
31 October 2023

	Notes	31.10.23 €	30.4.22 €
CURRENT ASSETS			
Debtors	5	-	142
TOTAL ASSETS LESS CURRENT LIABILITIES		-	142
CAPITAL AND RESERVES			
Called up share capital		232	232
Share premium		756,982	756,982
Retained earnings		(757,214)	(757,072)
SHAREHOLDERS' FUNDS		-	142

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 31 October 2023.

The members have not required the company to obtain an audit of its financial statements for the period ended 31 October 2023 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his 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.

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 director and authorised for issue on 11 January 2024 and were signed by:

F Ozkurnaz - Director

1. **STATUTORY INFORMATION**

Giftbull UK 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.

2. **ACCOUNTING POLICIES**

Basis of preparing the financial statements
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. The financial statements have been prepared under the historical cost convention.

Intangible assets
Developed computer software - fully amortised.

Taxation
Taxation for the period 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.

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

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the period was NIL (2022 - NIL).

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4. INTANGIBLE FIXED ASSETS

	Other intangible assets €
COST	
At 1 May 2022	
and 31 October 2023	414,677
AMORTISATION	
At 1 May 2022	
and 31 October 2023	414,677
NET BOOK VALUE	
At 31 October 2023	-
At 30 April 2022	-

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.10.23 €	30.4.22 €
Amounts owed by group undertakings	-	142