

Company registration number 11186632 (England and Wales)

**SPR LEAGUES LIMITED**  
**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 APRIL 2023**  
**PAGES FOR FILING WITH REGISTRAR**

**SPR LEAGUES LIMITED**

**CONTENTS**

---

	<b>Page</b>
Balance sheet	1
Notes to the financial statements	2 - 3

---

# SPR LEAGUES LIMITED

## BALANCE SHEET

AS AT 30 APRIL 2023

	Notes	2023 £	£	2022 £	£
<b>Fixed assets</b>					
Intangible assets	3		13,394		12,394
<b>Current assets</b>					
Cash at bank and in hand		2,299		4,079	
<b>Creditors: amounts falling due within one year</b>	4	(7,361)		(4,693)	
<b>Net current liabilities</b>			(5,062)		(614)
<b>Total assets less current liabilities</b>			8,332		11,780
<b>Creditors: amounts falling due after more than one year</b>	5		(5,042)		(3,368)
<b>Net assets</b>			3,290		8,412
<b>Capital and reserves</b>					
Called up share capital			1		1
Profit and loss reserves			3,289		8,411
<b>Total equity</b>			3,290		8,412

The director of the company has elected not to include a copy of the profit and loss account within the financial statements.

For the financial year ended 30 April 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The member has not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved and signed by the director and authorised for issue on 26 July 2023

Stephen Prosser  
**Director**

**Company Registration No. 11186632**

# SPR LEAGUES LIMITED

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 APRIL 2023

### 1 Accounting policies

#### Company information

SPR Leagues Limited is a private company limited by shares incorporated in England and Wales. The registered office is 41 Coulter Grove, Perton, Wolverhampton, WV6 7UA.

#### 1.1 Accounting convention

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the requirements of the Companies Act 2006 as applicable to companies subject to the small companies regime. The disclosure requirements of section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

#### 1.2 Turnover

Turnover is recognised at the fair value of the consideration received or receivable for goods and services provided in the normal course of business, and is shown net of VAT and other sales related taxes. The fair value of consideration takes into account trade discounts, settlement discounts and volume rebates.

#### 1.3 Cash at bank and in hand

Cash and cash equivalents are basic financial assets and include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 1.4 Financial instruments

The following assets and liabilities are classified as financial instruments – trade debtors, trade creditors, bank loans and directors' loans.

Bank loans are initially measured at the present value of future payments, discounted at a market rate of interest, and subsequently at amortised costs using the effective interest method.

Directors' loans (being repayable on demand), trade debtors and trade creditors are measured at the undiscounted amount of cash or other consideration expected to be paid or received.

#### 1.5 Taxation

The tax expense represents the sum of the tax currently payable and deferred tax.

#### 1.6 Employee benefits

### 2 Employees

The average monthly number of persons (including directors) employed by the company during the year was:

	2023 Number	2022 Number
Total	1	1

# **SPR LEAGUES LIMITED**

## **NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 30 APRIL 2023**

### **3 Intangible fixed assets**

	<b>Other £</b>
<b>Cost</b>	
At 1 May 2022	12,394
Additions	1,000
	<hr/>
At 30 April 2023	13,394
	<hr/>
<b>Amortisation and impairment</b>	
At 1 May 2022 and 30 April 2023	-
	<hr/>
<b>Carrying amount</b>	
At 30 April 2023	13,394
	<hr/> <hr/>
At 30 April 2022	12,394
	<hr/> <hr/>

### **4 Creditors: amounts falling due within one year**

	<b>2023 £</b>	<b>2022 £</b>
Bank loans	4,702	-
Corporation tax	2,552	3,913
Other creditors	107	780
	<hr/>	<hr/>
	7,361	4,693
	<hr/> <hr/>	<hr/> <hr/>

### **5 Creditors: amounts falling due after more than one year**

	<b>2023 £</b>	<b>2022 £</b>
Bank loans and overdrafts	2,451	-
Other creditors	2,591	3,368
	<hr/>	<hr/>
	5,042	3,368
	<hr/> <hr/>	<hr/> <hr/>

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.