

UNAUDITED FINANCIAL STATEMENTS FOR THE PERIOD 1 APRIL 2022 TO 30 MARCH 2023

FOR

NPLM LIMITED

Wallwork Nelson & Johnson
Chandler House
7 Ferry Road Office Park
Riversway
Preston
Lancashire
PR2 2YH

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE PERIOD 1 APRIL 2022 TO 30 MARCH 2023**

	Page
Company Information	1
Balance Sheet	2
Notes to the Financial Statements	4

NPLM LIMITED

**COMPANY INFORMATION
FOR THE PERIOD 1 APRIL 2022 TO 30 MARCH 2023**

DIRECTORS:

N Perry
Miss L K Short

REGISTERED OFFICE:

Chandler House
7 Ferry Road Office Park
Riversway
Preston
Lancashire
PR2 2YH

REGISTERED NUMBER:

11467722 (England and Wales)

ACCOUNTANTS:

Wallwork Nelson & Johnson
Chandler House
7 Ferry Road Office Park
Riversway
Preston
Lancashire
PR2 2YH

BALANCE SHEET
30 MARCH 2023

	Notes	30/3/23 £	£	31/3/22 £	£
FIXED ASSETS					
Tangible assets	4		186		444
CURRENT ASSETS					
Debtors	5	19,365		17,000	
Cash at bank and in hand		<u>26,574</u>		<u>31,578</u>	
		45,939		48,578	
CREDITORS					
Amounts falling due within one year	6	<u>43,496</u>		<u>37,591</u>	
NET CURRENT ASSETS			<u>2,443</u>		<u>10,987</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			2,629		11,431
PROVISIONS FOR LIABILITIES	7		<u>36</u>		<u>84</u>
NET ASSETS			<u><u>2,593</u></u>		<u><u>11,347</u></u>
CAPITAL AND RESERVES					
Called up share capital			100		100
Retained earnings			<u>2,493</u>		<u>11,247</u>
SHAREHOLDERS' FUNDS			<u><u>2,593</u></u>		<u><u>11,347</u></u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 30 March 2023.

The members have not required the company to obtain an audit of its financial statements for the period ended 30 March 2023 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their 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.

BALANCE SHEET - continued
30 MARCH 2023

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 Board of Directors and authorised for issue on 16 January 2024 and were signed on its behalf by:

N Perry - Director

Miss L K Short - Director

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD 1 APRIL 2022 TO 30 MARCH 2023**

1. STATUTORY INFORMATION

NPLM 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.

Turnover

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer equipment - 25% on cost

Tangible fixed assets are stated at cost less accumulated depreciation and any provision for impairment in value.

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.

Going concern

The Directors believe that the company has sufficient trade and financial resources to continue in operational existence for the foreseeable future. Thus the going concern basis of accounting in preparing the annual financial statements has been adopted.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the period was 2 (2022 - 2) .

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE PERIOD 1 APRIL 2022 TO 30 MARCH 2023

4. TANGIBLE FIXED ASSETS

Computer
equipment
£**COST**At 1 April 2022
and 30 March 20231,032**DEPRECIATION**

At 1 April 2022

588

Charge for period

258

At 30 March 2023

846**NET BOOK VALUE**

At 30 March 2023

186

At 31 March 2022

444

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

30/3/23

31/3/22

£

£

Other debtors

17,750

17,000

Directors' current accounts

1,615

-

19,36517,000

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

30/3/23

31/3/22

£

£

Trade creditors

-

900

Tax

32,756

26,006

Directors' current accounts

-

585

Accrued expenses

10,74010,10043,49637,591

7. PROVISIONS FOR LIABILITIES

30/3/23

31/3/22

£

£

Deferred tax

3684Deferred
tax

£

Balance at 1 April 2022

84

Credit to Income Statement during period

(48)

Balance at 30 March 2023

36

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE PERIOD 1 APRIL 2022 TO 30 MARCH 2023

8. DIRECTORS' ADVANCES, CREDITS AND GUARANTEES

The following advances and credits to a director subsisted during the period ended 30 March 2023 and the year ended 31 March 2022:

	30/3/23 £	31/3/22 £
N Perry		
Balance outstanding at start of period	(585)	5,777
Amounts advanced	70,900	62,078
Amounts repaid	(68,700)	(68,440)
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of period	<u>1,615</u>	<u>(585)</u>

Interest is charged on the director's loan account at 2.5% per annum.

9. RELATED PARTY DISCLOSURES

UK Grill Supplies Limited, a company registered in England and Wales, is considered to be a related party by virtue of common control.

As at 30 March 2023, £15,000 (2022, £15,000) was owed to the company from UK Grill Supplies Limited.

The loan is repayable on demand and no interest has been charged.

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.