

Registered Number: 12578041  
England and Wales

## SINEPHRO RECORDS LTD

Unaudited Financial Statements

### **Period of accounts**

**Start date:** 01 May 2022

**End date:** 30 April 2023

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<b>Director</b>	Clara Joana Virginia Sinephro Cool
<b>Registered Number</b>	12578041
<b>Registered Office</b>	OFFICE 2, 24-25 VINE STREET BRIGHTON BN1 4AG
<b>Accountants</b>	Worth Knowing Accountants Ltd 7 Bell Yard London WC2A 2JR

**SINEPHRO RECORDS LTD**  
**Director's Report**  
**For the year ended 30 April 2023**

**Director's report and financial statements**

The director presents his/her/their report and accounts for the year ended 30 April 2023.

**Principal activities**

Principal activity of the company during the financial year was of reproduction of sound recording, retail sale of music and video recordings in specialised stores, sound recording and music publishing activities, and performing arts.

**Director**

The director who served the company throughout the year was as follows:

Clara Joana Virginia Sinephro Cool

## Statement of director's responsibilities

The director is responsible for preparing the financial statements in accordance with applicable law and regulations.

Company law requires the director to prepare financial statements for each financial year. Under that law the director has elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (Financial Reporting Standard 102 and applicable law). The financial statements are required by law to give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these financial statements, the director is required to:

- select suitable accounting policies and then apply them consistently
- make judgements and estimates that are reasonable and prudent
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The director is responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the company and enable him to ensure that the financial statements comply with the Companies Act 2006. The director is also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

On behalf of the board.

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Clara Joana Virginia Sinephro Cool  
Director

Date approved: 05 April 2024

**SINEPHRO RECORDS LTD**  
**Statement of Financial Position**  
**As at 30 April 2023**

	<b>2023</b>		<b>2022</b>	
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Fixed assets		8,897		11,863
Current assets	9,435		(2,787)	
Creditors: amount falling due within one year	(17,422)		(17,305)	
<b>Net current assets</b>		<b>(7,987)</b>		<b>(20,092)</b>
<b>Total assets less current liabilities</b>		<b>910</b>		<b>(8,229)</b>
<b>Net assets</b>		<b>910</b>		<b>(8,229)</b>
<b>Capital and reserves</b>		<b>910</b>		<b>(8,229)</b>

## **NOTES TO THE ACCOUNTS**

### **General Information**

SINEPHRO RECORDS LTD is a private company, limited by shares, registered in England and Wales, registration number 12578041, registration address OFFICE 2, 24-25, VINE STREET BRIGHTON, BN1 4AG.

The presentation currency is £ sterling.

### **1. Accounting policies**

## **Significant accounting policies**

### **Statement of compliance**

These financial statements have been prepared in compliance with FRS 105 – The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

### **Basis of preparation**

The financial statements have been prepared under the historical cost convention as modified by the revaluation of land and buildings and certain financial instruments measured at fair value in accordance with the accounting policies.

The financial statements are prepared in sterling which is the functional currency of the company.

### **Tangible fixed assets**

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Plant and Machinery	25% Reducing Balance
Fixtures and Fittings	25% Reducing Balance
Computer Equipment	25% Reducing Balance

## 2. Tangible fixed assets

<b>Cost or valuation</b>	<b>Plant and Machinery</b>	<b>Fixtures and Fittings</b>	<b>Computer Equipment</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
At 01 May 2022	12,479	2,088	609	15,176
Additions	-	-	-	-
Disposals	-	-	-	-
At 30 April 2023	<b>12,479</b>	<b>2,088</b>	<b>609</b>	<b>15,176</b>
<b>Depreciation</b>				
At 01 May 2022	2,997	247	69	3,313
Charge for year	2,371	460	135	2,966
On disposals	-	-	-	-
At 30 April 2023	<b>5,368</b>	<b>707</b>	<b>204</b>	<b>6,279</b>
<b>Net book values</b>				
Closing balance as at 30 April 2023	<b>7,111</b>	<b>1,381</b>	<b>405</b>	<b>8,897</b>
Opening balance as at 01 May 2022	<b>9,482</b>	<b>1,841</b>	<b>540</b>	<b>11,863</b>

## 3. Average number of employees

Average number of employees during the year was 1 (2022 : 0).



For the 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.

**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.

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

These accounts have been prepared in accordance with the micro-entity provisions and FRS 105, the Financial Reporting Standard applicable to the micro-entities regime. The accounts have been delivered in accordance with the provisions applicable to companies subject to the small companies regime. The income statement has not been delivered to the Registrar of Companies.

The financial statements were approved by the director on 05 April 2024 and were signed by:

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Clara Joana Virginia Sinephro Cool  
Director

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.