

**SPIRTLE LIMITED
UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2023**

SPIRTLE LIMITED
UNAUDITED ACCOUNTS
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SPIRTLE LIMITED
COMPANY INFORMATION
FOR THE YEAR ENDED 31 MARCH 2023

Director	Joanna Cielecka
Company Number	SC690791 (Scotland)
Registered Office	15 Colin Young Place Gordon Street Nairn Nairnshire IV12 4DH Scotland
Accountants	Ideo Business Services Ltd Unit 4 Standhill Industrial Est Whitburn Road Bathgate EH48 2HR

SPIRTLE LIMITED
STATEMENT OF FINANCIAL POSITION
AS AT 31 MARCH 2023

	Notes	2023 £	2022 £
Fixed assets			
Tangible assets	<u>4</u>	267	356
Current assets			
Debtors	5	1,251	2,207
Cash at bank and in hand		135	242
		<u>1,386</u>	<u>2,449</u>
Creditors: amounts falling due within one year	<u>6</u>	(2,273)	(2,746)
Net current liabilities		<u>(887)</u>	<u>(297)</u>
Net (liabilities)/assets		<u>(620)</u>	<u>59</u>
Capital and reserves			
Called up share capital		1	1
Profit and loss account		(621)	58
Shareholders' funds		<u>(620)</u>	<u>59</u>

For the year ending 31 March 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

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

These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with the provisions of FRS 102 Section 1A - Small Entities. The profit and loss account has not been delivered to the Registrar of Companies.

The financial statements were approved by the Board and authorised for issue on 27 March 2024 and were signed on its behalf by

Joanna Cielecka
Director

Company Registration No. SC690791

SPIRTLE LIMITED
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2023

1 Statutory information

Spirtle Limited is a private company, limited by shares, registered in Scotland, registration number SC690791. The registered office is 15 Colin Young Place, Gordon Street, Nairn, Nairnshire, IV12 4DH, Scotland.

2 Compliance with accounting standards

The accounts have been prepared in accordance with the provisions of FRS 102 Section 1A Small Entities. There were no material departures from that standard.

3 Accounting policies

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year, and also have been consistently applied within the same accounts.

Basis of preparation

The accounts have been prepared under the historical cost convention as modified by the revaluation of certain fixed assets.

Tangible fixed assets and depreciation

Tangible assets are included at cost less depreciation and impairment. Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives:

Plant & machinery	20% Straight Line
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4 Tangible fixed assets

	Plant & machinery £
Cost or valuation	At cost
At 1 April 2022	445
At 31 March 2023	445
Depreciation	
At 1 April 2022	89
Charge for the year	89
At 31 March 2023	178
Net book value	
At 31 March 2023	267
At 31 March 2022	356

5 Debtors

	2023 £	2022 £
Amounts falling due after more than one year		
Other debtors	1,251	2,207

SPIRTLE LIMITED
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2023

6 Creditors: amounts falling due within one year	2023	2022
	£	£
Taxes and social security	2,033	2,033
Accruals	240	713
	<hr/>	<hr/>
	2,273	2,746
	<hr/>	<hr/>

7 Average number of employees

During the year the average number of employees was 1 (2022: 1).

