

# GEMMA HARRISON LIMITED

Abridged Accounts

## **Period of accounts**

**Start date:** 01 May 2022

**End date:** 30 April 2023

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**GEMMA HARRISON LIMITED**  
**Accountants' Report**  
**For the year ended 30 April 2023**

Chartered Accountants' report to the board of directors on the preparation of the unaudited statutory accounts of Gemma Harrison Limited for the year ended 30 April 2023

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Gemma Harrison Limited for the year ended 30 April 2023 as set out on pages Profit and Loss Account, the Statement of Comprehensive Income, the Balance Sheet, the Statement of Changes in Equity and the related notes from the company's accounting records and from information and explanations you have given us

As a practising member firm of the Institute of Chartered Accountants of Scotland, we are subject to its ethical and other professional requirements which are detailed at <http://www.icas.com/accountspreparationguidance>.

This report is made solely to the Board of Directors of Gemma Harrison Limited, as a body, in accordance with the terms of our engagement letter dated 16 January 2024. Our work has been undertaken solely to prepare for your approval the accounts of Gemma Harrison Limited and state those matters that we have agreed to state to the Board of Directors of Gemma Harrison Limited, as a body, in this report in accordance with the requirements of the Institute of Chartered Accountants of Scotland as detailed at <http://www.icas.com/accountspreparationguidance>. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Gemma Harrison Limited and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that Gemma Harrison Limited has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit of Gemma Harrison Limited. You consider that Gemma Harrison Limited is exempt from the statutory audit requirement for the year. We have not been instructed to carry out an audit or a review of the accounts of Gemma Harrison Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory account 30 April 2023

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Moose Accounting Limited  
Studio 512/513, The Custard Factory  
Gibb Street  
Birmingham  
West Midlands  
B9 4DP  
16 January 2024

**GEMMA HARRISON LIMITED**  
**Statement of Financial Position**  
**As at 30 April 2023**

	<b>Notes</b>	<b>2023</b> £	<b>2022</b> £
<b>Current assets</b>			
Debtors: amounts falling due within one year		9,053	14,799
Cash at bank and in hand		(3,186)	2,680
		<u>5,867</u>	<u>17,479</u>
<b>Creditors: amount falling due within one year</b>		(10,076)	(21,395)
<b>Net current liabilities</b>		<u>(4,209)</u>	<u>(3,916)</u>
 <b>Total assets less current liabilities</b>		(4,209)	(3,916)
<b>Creditors: amount falling due after more than one year</b>		(7,892)	(11,104)
<b>Net liabilities</b>		<u>(12,101)</u>	<u>(15,020)</u>
 <b>Capital and reserves</b>			
Called up share capital		100	100
Profit and loss account		(12,201)	(15,120)
<b>Shareholder's funds</b>		<u>(12,101)</u>	<u>(15,020)</u>

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:

1. The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.
2. 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 financial statements 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 Part 15 of the Companies Act 2006. In accordance with Section 444 of the Companies Act 2006, the income statement has not been delivered to the Registrar of Companies.

The members have agreed to the preparation of abridged accounts for this accounting period in accordance with section 444(2A).

The financial statements were approved by the director on 16 January 2024 and were signed by:

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Gemma Harrison

Director

**GEMMA HARRISON LIMITED**  
**Notes to the Abridged Financial Statements**  
**For the year ended 30 April 2023**

**General Information**

Gemma Harrison Limited is a private company, limited by shares, registered in England and Wales , registration number 07454203, registration address Studio 512/513 The Custard Factory, Gibb Street, Birmingham, B9 4DP.

The presentation currency is £ sterling.

**1. Accounting policies**

**Significant accounting policies**

**Statement of compliance**

These financial statements have been prepared in compliance with FRS 102 – 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.

**Turnover**

Turnover comprises the invoiced value of services supplied by the company, net of Value Added Tax .

**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: No depreciation is provided for in the year if the charge would be less than £200.

Computer Equipment	25% Reducing Balance
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## 2. Average number of employees

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

## 3. Tangible fixed assets

<b>Cost or valuation</b>	<b>Computer Equipment</b>	<b>Total</b>
	<b>£</b>	<b>£</b>
At 01 May 2022	2,138	2,138
Additions	-	-
Disposals	-	-
At 30 April 2023	<b>2,138</b>	<b>2,138</b>
<b>Depreciation</b>		
At 01 May 2022	2,138	2,138
Charge for year	-	-
On disposals	-	-
At 30 April 2023	<b>2,138</b>	<b>2,138</b>
<b>Net book values</b>		
Closing balance as at 30 April 2023	-	-
Opening balance as at 01 May 2022	-	-

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.