REGISTERED NUMBER: 08116188 (England and Wales)

Unaudited Financial Statements

for the Period 1 July 2022 to 31 December 2023

for

Avantcarde Ltd

Contents of the Financial Statements
for the Period 1 July 2022 to 31 December 2023

Company Information
for the Period 1 July 2022 to 31 December 2023

DIRECTOR:	Mrs S Hitchings
SECRETARY:	C Hitchings
REGISTERED OFFICE:	2 Dimond Street Pembroke Dock Pembrokeshire SA72 6AH
REGISTERED NUMBER:	08116188 (England and Wales)
ACCOUNTANTS:	Hiland Consulting Limited Hiland House 282 The Ridgeway Botany Bay Enfield Middlesex EN2 8AP

Balance Sheet
31 December 2023

	Notes	2023 £	2022 £
CURRENT ASSETS			
Stocks		-	8,500
Debtors	5	-	1,497
Cash at bank and in hand		6,973	18,012
		6,973	28,009
CREDITORS			
Amounts falling due within one year	6	6,873	80,128
NET CURRENT ASSETS/(LIABILITIES)		100	(52,119)
TOTAL ASSETS LESS CURRENT LIABILITIES		100	(52,119)
CAPITAL AND RESERVES			
Called up share capital		100	100
Retained earnings		-	(52,219)
		100	(52,119)

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 31 December 2023.

The members have not required the company to obtain an audit of its financial statements for the period ended 31 December 2023 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges her 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.

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 Statement of Income and Retained Earnings has not been delivered.

The financial statements were approved by the director and authorised for issue on 23 March 2024 and were signed by:

Mrs S Hitchings - Director

1. **STATUTORY INFORMATION**

Avantcarde Ltd 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.

The Company ceased trading on 30th June 2023, and the accounts have been prepared accordingly.

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.
Plant and machinery etc - 25% on cost

Stocks
Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation
Taxation for the period comprises current and deferred tax. Tax is recognised in the Statement of Income and Retained Earnings, 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.

Hire purchase and leasing commitments
Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

Going concern
The Company ceased trading on 30th June 2023, and it is the intention of the Director to dissolve the Company.

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3. **EMPLOYEES AND DIRECTORS**

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

4. **TANGIBLE FIXED ASSETS**

	Plant and machinery etc £
COST	
At 1 July 2022	4,313
Disposals	(4,313)
At 31 December 2023	-
DEPRECIATION	
At 1 July 2022	4,313
Eliminated on disposal	(4,313)
At 31 December 2023	-
NET BOOK VALUE	
At 31 December 2023	-

5. **DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023 £	2022 £
Trade debtors	-	441
Other debtors	-	1,056
	-	1,497

6. **CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023 £	2022 £
Trade creditors	-	1,274
Taxation and social security	-	136
Other creditors	6,873	78,718
	6,873	80,128

7. **RELATED PARTY DISCLOSURES**

At the period end £77,367 (2022: £77,367) was owing by the Company for rent and is included in Other Creditors (see Note 6).