

**REGISTERED NUMBER: 02889958 (England and Wales)**

**UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 MARCH 2023**

**FOR**

**WIMBLEDON PUBLISHING COMPANY LIMITED**

Prestons  
Chartered Accountants  
364-368 Cranbrook Road  
Gants Hill  
Ilford  
Essex  
IG2 6HY

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FOR THE YEAR ENDED 30 MARCH 2023**

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**WIMBLEDON PUBLISHING COMPANY LIMITED**

**COMPANY INFORMATION  
FOR THE YEAR ENDED 30 MARCH 2023**

**DIRECTORS:**

Tej Sood  
Mrs Renu Sood

**REGISTERED OFFICE:**

75-76 Blackfriars Road  
London  
London  
SE1 8HA

**REGISTERED NUMBER:**

02889958 (England and Wales)

**ACCOUNTANTS:**

Prestons  
Chartered Accountants  
364-368 Cranbrook Road  
Gants Hill  
Ilford  
Essex  
IG2 6HY

**WIMBLEDON PUBLISHING COMPANY LIMITED (REGISTERED NUMBER: 02889958)**

**BALANCE SHEET  
30 MARCH 2023**

	Notes	30.3.23 £	£	30.3.22 £	£
<b>FIXED ASSETS</b>					
Tangible assets	4		635		846
Investments	5		<u>1,235</u>		<u>1,235</u>
			<b>1,870</b>		<b>2,081</b>
<b>CURRENT ASSETS</b>					
Stocks		145,372		135,344	
Debtors	6	67,524		13,728	
Cash at bank and in hand		<u>369,100</u>		<u>246,648</u>	
		<b>581,996</b>		<b>395,720</b>	
<b>CREDITORS</b>					
Amounts falling due within one year	7	<u>131,336</u>		<u>169,450</u>	
<b>NET CURRENT ASSETS</b>			<b>450,660</b>		<b>226,270</b>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<b>452,530</b>		<b>228,351</b>
<b>CREDITORS</b>					
Amounts falling due after more than one year	8		<u>143,469</u>		<u>153,176</u>
<b>NET ASSETS</b>			<b>309,061</b>		<b>75,175</b>

The notes form part of these financial statements

**BALANCE SHEET - continued**  
**30 MARCH 2023**

	Notes	30.3.23 £	£	30.3.22 £	£
<b>CAPITAL AND RESERVES</b>					
Called up share capital	9		<b>1,278,000</b>		1,278,000
Retained earnings			<b>(968,939)</b>		(1,202,825)
<b>SHAREHOLDERS' FUNDS</b>			<b><u>309,061</u></b>		<b><u>75,175</u></b>

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

The members have not required the company to obtain an audit of its financial statements for the year 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.

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 13 December 2023 and were signed on its behalf by:

Tej Sood - Director

The notes form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 MARCH 2023**

**1. STATUTORY INFORMATION**

Wimbledon Publishing Company 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 as the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer.

**Tangible fixed assets**

Tangible fixed assets are stated at historical cost less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

Depreciation is charged so as to allocate the costs of assets less their residual value over their estimated useful lives, using either a straight line or reducing balance method, as indicated below.

Depreciation is provided on the following basis:

Plant and Machinery - 25% on Reducing balance

Computer Equipment - 25% on Reducing balance

The asset's residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date.

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in profit and loss.

**Investments in subsidiaries**

Investments in subsidiary undertakings are recognised at cost.

**Stocks**

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost is based on the cost of purchase on a first in, first out basis. Work in progress and finished goods include labour and attributable overheads.

At each balance sheet date, stocks are assessed for impairment. If stock is impaired, the carrying amount is reduced to its selling price less costs to complete and sell. The impairment loss is recognised immediately in profit and loss

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 30 MARCH 2023**

**2. ACCOUNTING POLICIES - continued**

**Taxation**

Taxation for the year 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 year 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.

**Pension costs and other post-retirement benefits**

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

**3. EMPLOYEES AND DIRECTORS**

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

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 MARCH 2023

4. TANGIBLE FIXED ASSETS

	Plant and machinery etc £
<b>COST</b>	
At 31 March 2022 and 30 March 2023	<u>61,743</u>
<b>DEPRECIATION</b>	
At 31 March 2022	60,897
Charge for year	<u>211</u>
At 30 March 2023	<u>61,108</u>
<b>NET BOOK VALUE</b>	
At 30 March 2023	<u>635</u>
At 30 March 2022	<u>846</u>

5. FIXED ASSET INVESTMENTS

	Shares in group undertaki £
<b>COST</b>	
At 31 March 2022 and 30 March 2023	<u>1,235</u>
<b>NET BOOK VALUE</b>	
At 30 March 2023	<u>1,235</u>
At 30 March 2022	<u>1,235</u>

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.3.23 £	30.3.22 £
Trade debtors	33,688	13,367
Other debtors	<u>33,836</u>	<u>361</u>
	<u>67,524</u>	<u>13,728</u>



NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 MARCH 2023

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.3.23	30.3.22
	£	£
Trade creditors	64,079	73,718
Taxation and social security	64,112	6,424
Other creditors	3,145	89,308
	<u>131,336</u>	<u>169,450</u>

8. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	30.3.23	30.3.22
	£	£
Bank loans	37,739	47,446
Other creditors	105,730	105,730
	<u>143,469</u>	<u>153,176</u>

9. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	30.3.23	30.3.22
			£	£
20,000	Ordinary A	1	20,000	20,000
1,258,000	Ordinary B	1	1,258,000	1,258,000
			<u>1,278,000</u>	<u>1,278,000</u>

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.