

**REGISTERED NUMBER: 04395017 (England and Wales)**

**UNAUDITED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30 APRIL 2023**

**FOR**

**ENGINE CREATIVE CONSULTANTS LTD**

**CONTENTS OF THE FINANCIAL STATEMENTS**  
**For The Year Ended 30 April 2023**

---

	<b>Page</b>
<b>Company Information</b>	<b>1</b>
<b>Balance Sheet</b>	<b>2</b>
<b>Notes to the Financial Statements</b>	<b>4</b>

---

**ENGINE CREATIVE CONSULTANTS LTD**

**COMPANY INFORMATION**  
**For The Year Ended 30 April 2023**

---

**DIRECTORS:**

O King  
J Samperi  
Mrs L Skinner

**SECRETARY:**

O King

**REGISTERED OFFICE:**

34 Dault Road  
London  
SW18 2NQ

**REGISTERED NUMBER:**

04395017 (England and Wales)

**ACCOUNTANTS:**

Redfin Management Limited  
111 Charterhouse Street  
Farringdon  
London  
EC1M 6AW

**BALANCE SHEET**  
30 April 2023

	Notes	2023 £	£	2022 £	£
<b>FIXED ASSETS</b>					
Tangible assets	4		45,304		21,921
<b>CURRENT ASSETS</b>					
Debtors	5	1,278,547		1,527,764	
Prepayments and accrued income		92,941		222,276	
Cash in hand		<u>2,584,052</u>		<u>3,359,923</u>	
		3,955,540		5,109,963	
<b>CREDITORS</b>					
Amounts falling due within one year	6	<u>1,429,880</u>		<u>1,809,002</u>	
<b>NET CURRENT ASSETS</b>			<u>2,525,660</u>		<u>3,300,961</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			2,570,964		3,322,882
<b>PROVISIONS FOR LIABILITIES</b>			<u>10,475</u>		<u>3,376</u>
<b>NET ASSETS</b>			<u>2,560,489</u>		<u>3,319,506</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital			1,000		1,000
Retained earnings			<u>2,559,489</u>		<u>3,318,506</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>2,560,489</u>		<u>3,319,506</u>

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

The members have not required the company to obtain an audit of its financial statements for the year ended 30 April 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.

**BALANCE SHEET - continued**  
**30 April 2023**

---

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 Board of Directors and authorised for issue on 31 January 2024 and were signed on its behalf by:

O King - Director

Mrs L Skinner - Director

**NOTES TO THE FINANCIAL STATEMENTS**  
**For The Year Ended 30 April 2023**

---

**1. STATUTORY INFORMATION**

Engine Creative Consultants 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.

The presentation currency of the financial statements is the Pound Sterling (£).

**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 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 - 33% on cost

**Financial instruments**

The company uses forward foreign currency contracts to reduce its exposure to risk arising from changes in foreign exchange rates. Derivative financial instruments are initially recognised at fair value on the date the contract is entered into. Such instruments are then subsequently measured at fair value with changes in fair value being recognised in profit or loss within finance income or expense as appropriate. The company does not use hedge accounting for foreign exchange derivative financial instruments.

**Taxation**

Taxation for the year 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.

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**For The Year Ended 30 April 2023**

**2. ACCOUNTING POLICIES - continued****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 makes employer contributions into a money purchase pension scheme for the benefit of the directors. Contributions are charged to the profit and loss account as they become payable.

**3. EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 22 (2022 - 18 ) .

**4. TANGIBLE FIXED ASSETS**

	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>			
At 1 May 2022	72,343	295,840	368,183
Additions	896	44,593	45,489
At 30 April 2023	<u>73,239</u>	<u>340,433</u>	<u>413,672</u>
<b>DEPRECIATION</b>			
At 1 May 2022	71,943	274,319	346,262
Charge for year	199	21,907	22,106
At 30 April 2023	<u>72,142</u>	<u>296,226</u>	<u>368,368</u>
<b>NET BOOK VALUE</b>			
At 30 April 2023	<u>1,097</u>	<u>44,207</u>	<u>45,304</u>
At 30 April 2022	<u>400</u>	<u>21,521</u>	<u>21,921</u>

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

	2023 £	2022 £
Trade debtors	639,353	1,206,303
Other debtors	<u>639,194</u>	<u>321,461</u>
	<u>1,278,547</u>	<u>1,527,764</u>

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**For The Year Ended 30 April 2023**

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

	2023	2022
	£	£
Trade creditors	150,310	125,186
Taxation and social security	281,569	277,493
Other creditors	998,001	1,406,323
	<u>1,429,880</u>	<u>1,809,002</u>

**7. OTHER FINANCIAL COMMITMENTS**

At 30 April 2023, the company had rental commitments of £29,384 (2022:£101,250) to the non cancellable term of the leases..

**8. DIRECTORS' ADVANCES, CREDITS AND GUARANTEES**

The following advances and credits to a director subsisted during the years ended 30 April 2023 and 30 April 2022:

	2023	2022
	£	£
<b>J Samperi</b>		
Balance outstanding at start of year	-	-
Amounts advanced	16,191	-
Amounts repaid	-	-
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of year	<u>16,191</u>	<u>-</u>

No interest was payable on this loan.

**9. SHARE-BASED PAYMENT TRANSACTIONS**

The company operates an EMI Share Option Scheme. At 30 April 2022, there were options over 29,480 (2021: 29,480) shares outstanding at an average price of £2.93. These options lapsed in the year.



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.