

**ART PERSPECTIVE LIMITED
UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2023**

ART PERSPECTIVE LIMITED
UNAUDITED ACCOUNTS
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ART PERSPECTIVE LIMITED
COMPANY INFORMATION
FOR THE YEAR ENDED 31 AUGUST 2023

Directors	Mr R A Cumming Mrs A C Cumming
Secretary	Mr R A Cumming
Company Number	4518741 (England and Wales)
Registered Office	The Old Mill House Maids Moreton Buckingham BUCKINGHAMSHIRE MK18 7AR
Accountants	Anthistle Craven Moreton House 31 High Street Buckingham Bucks MK18 1NU

ART PERSPECTIVE LIMITED
STATEMENT OF FINANCIAL POSITION
AS AT 31 AUGUST 2023

	Notes	2023 £	2022 £
Fixed assets			
Tangible assets	<u>5</u>	470	624
Current assets			
Debtors	6	913	1,073
Cash at bank and in hand		776	3,608
		<u>1,689</u>	<u>4,681</u>
Creditors: amounts falling due within one year	<u>7</u>	(4,753)	(4,218)
Net current (liabilities)/assets		<u>(3,064)</u>	<u>463</u>
Net (liabilities)/assets		(2,594)	1,087
Capital and reserves			
Called up share capital		30	30
Profit and loss account		(2,624)	1,057
Shareholders' funds		<u>(2,594)</u>	<u>1,087</u>

For the year ending 31 August 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 directors acknowledge their 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 of Directors and authorised for issue on 25 March 2024 and were signed on its behalf by

Mr R A Cumming
Director

Company Registration No. 4518741

ART PERSPECTIVE LIMITED
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2023

1 Statutory information

Art Perspective Limited is a private company, limited by shares, registered in England and Wales, registration number 4518741. The registered office is The Old Mill House, Maids Moreton, Buckingham, BUCKINGHAMSHIRE, MK18 7AR.

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.

Presentation currency

The accounts are presented in £ sterling.

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:

Fixtures & fittings	20% on reducing balance
Computer equipment	25% on reducing balance

Intangible fixed assets

Intangible fixed assets (including purchased goodwill and patents) are included at cost less accumulated amortisation over 5 years

4 Intangible fixed assets

	Other £
Cost	
At 1 September 2022	300
At 31 August 2023	300
Amortisation	
At 1 September 2022	300
At 31 August 2023	300
Net book value	
At 31 August 2023	-

ART PERSPECTIVE LIMITED
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2023

5 Tangible fixed assets	Fixtures & fittings	Computer equipment	Total
	£	£	£
Cost or valuation	At cost	At cost	
At 1 September 2022	109	11,032	11,141
At 31 August 2023	109	11,032	11,141
Depreciation			
At 1 September 2022	80	10,437	10,517
Charge for the year	6	148	154
At 31 August 2023	86	10,585	10,671
Net book value			
At 31 August 2023	23	447	470
At 31 August 2022	29	595	624
6 Debtors	2023	2022	
	£	£	
Amounts falling due within one year			
Accrued income and prepayments	913	1,073	
7 Creditors: amounts falling due within one year	2023	2022	
	£	£	
Loans from directors	3,898	3,363	
Accruals	855	855	
	4,753	4,218	
8 Average number of employees			
During the year the average number of employees was 0 (2022: 0).			

