

**SMALLHAND PROMOTIONS LIMITED  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2022**

March Mutual Ltd  
F25 Waterfront Studios  
1 Dock Road  
London  
E16 1AH

**Smallhand Promotions Limited**  
**Unaudited Financial Statements**  
**For The Year Ended 31 August 2022**

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**Smallhand Promotions Limited**  
**Balance Sheet**  
**As at 31 August 2022**

**Registered number:** 05201272

		<b>2022</b>		<b>2021</b>	
	<b>Notes</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>FIXED ASSETS</b>					
Tangible Assets	<b>3</b>		706		-
			<u>706</u>		<u>-</u>
<b>CURRENT ASSETS</b>					
Debtors	<b>4</b>	3,112		1,755	
Cash at bank and in hand		8,407		10,985	
		<u>11,519</u>		<u>12,740</u>	
<b>Creditors: Amounts Falling Due Within One Year</b>	<b>5</b>	(12,220 )		(9,718 )	
		<u>(12,220 )</u>		<u>(9,718 )</u>	
<b>NET CURRENT ASSETS (LIABILITIES)</b>			(701 )		3,022
			<u>(701 )</u>		<u>3,022</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			5		3,022
			<u>5</u>		<u>3,022</u>
<b>NET ASSETS</b>			<u>5</u>		<u>3,022</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	<b>6</b>		1		1
Profit and Loss Account			4		3,021
			<u>5</u>		<u>3,022</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>5</u>		<u>3,022</u>

**Smallhand Promotions Limited**  
**Balance Sheet (continued)**  
**As at 31 August 2022**

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For the year ending 31 August 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The member has not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The director acknowledges his 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.

The company has taken advantage of section 444(1) of the Companies Act 2006 and opted not to deliver to the registrar a copy of the company's Profit and Loss Account.

On behalf of the board

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Mr Daniel Lane

Director

**11 May 2023**

The notes on pages 3 to 5 form part of these financial statements.

**Smallhand Promotions Limited**  
**Notes to the Financial Statements**  
**For The Year Ended 31 August 2022**

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**1. Accounting Policies**

**1.1. Basis of Preparation of Financial Statements**

The financial statements have been prepared under the historical cost convention and in accordance with Financial Reporting Standard 102 section 1A Small Entities "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006

**1.2. Turnover**

Turnover is measured at 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 is reduced for estimated customer returns, rebates and other similar allowances.

**1.3. Tangible Fixed Assets and Depreciation**

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Plant & Machinery	33% straight line method
Computer Equipment	33% straight line method

**1.4. Taxation**

Income tax expense represents the sum of the tax currently payable and deferred tax.

The tax currently payable is based on taxable profit for the year. Taxable profit differs from profit as reported in the statement of comprehensive income because of items of income or expense that are taxable or deductible in other year and items that are never taxable or deductible. The company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the end of the reporting period.

**2. Average Number of Employees**

Average number of employees, including directors, during the year was as follows:

	<b>2022</b>	<b>2021</b>
Office and administration	1	1
	<u>1</u>	<u>1</u>

**Smallhand Promotions Limited**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 31 August 2022**

**3. Tangible Assets**

	<b>Plant &amp; Machinery</b>	<b>Computer Equipment</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>			
As at 1 September 2021	19,342	11,662	31,004
Additions	-	1,059	1,059
As at 31 August 2022	19,342	12,721	32,063
<b>Depreciation</b>			
As at 1 September 2021	19,342	11,662	31,004
Provided during the period	-	353	353
As at 31 August 2022	19,342	12,015	31,357
<b>Net Book Value</b>			
As at 31 August 2022	-	706	706
As at 1 September 2021	-	-	-

**4. Debtors**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>Due within one year</b>		
Corporation tax recoverable assets	2,097	1,755
Director's loan account	1,015	-
	3,112	1,755

**5. Creditors: Amounts Falling Due Within One Year**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Corporation tax	5,647	5,990
VAT	6,498	3,653
Accruals and deferred income	75	75
	12,220	9,718

**6. Share Capital**

	<b>2022</b>	<b>2021</b>
Allotted, Called up and fully paid	1	1

**Smallhand Promotions Limited**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 31 August 2022**

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**7. Directors Advances, Credits and Guarantees**

Included within Debtors are the following loans to directors:

	<b>As at 1 September 2021</b>	<b>Amounts advanced</b>	<b>Amounts repaid</b>	<b>Amounts written off</b>	<b>As at 31 August 2022</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Mr Daniel Lane	-	1,015	-	-	1,015

**8. Dividends**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>On equity shares:</b>		
Final dividend paid	26,342	29,070
	<u>26,342</u>	<u>29,070</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.