

COMPANY REGISTRATION NUMBER: 06210120

Perkins & Perkins Ltd

Filleted Unaudited Financial Statements

30 April 2023

Perkins & Perkins Ltd

Statement of Financial Position

30 April 2023

		2023		2022
	Note	£	£	£
Current assets				
Debtors	5	121,800		71,500
Cash at bank and in hand		8,357		10,190
		-----		-----
		130,157		81,690
Creditors: amounts falling due within one year	6	47,033		28,314
		-----		-----
Net current assets			83,124	53,376
			-----	-----
Total assets less current liabilities			83,124	53,376
			-----	-----
Capital and reserves				
Called up share capital			2	2
Profit and loss account			83,122	53,374
			-----	-----
Shareholders funds			83,124	53,376
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These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with Section 1A of FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In accordance with section 444 of the Companies Act 2006, the statement of income and retained earnings has not been delivered.

For the year ending 30 April 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476 ;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements .

These financial statements were approved by the board of directors and authorised for issue on 15 December 2023 , and are signed on behalf of the board by:

Mr C Perkins

Director

Mrs L Perkins

Director

Company registration number: 06210120

Perkins & Perkins Ltd

Notes to the Financial Statements

Year ended 30 April 2023

1. General information

The company is a private company limited by shares, registered in England and Wales. The address of the registered office is Brooks House, 1 Albion Place, Maidstone, Kent, ME14 5DY.

2. Statement of compliance

These financial statements have been prepared in compliance with Section 1A of FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland'.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Revenue recognition

Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts and Value Added Tax. Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer (usually on despatch of the goods); the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity; and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

Income tax

The taxation expense represents the aggregate amount of current and deferred tax recognised in the reporting period. Tax is recognised in profit or loss, except to the extent that it relates to items recognised in other comprehensive income or directly in equity. In this case, tax is recognised in other comprehensive income or directly in equity, respectively. Current tax is recognised on taxable profit for the current and past periods. Current tax is measured at the amounts of tax expected to pay or recover using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

Deferred tax is recognised in respect of all timing differences at the reporting date. Unrelieved tax losses and other deferred tax assets are recognised to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date that are expected to apply to the reversal of the timing difference.

Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as either financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

4. Employee numbers

The average number of persons employed by the company during the year amounted to 2 (2022: 2).

5. Debtors

	2023	2022
	£	£
Trade debtors	21,000	21,000
Other debtors	100,800	50,500
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	121,800	71,500
	-----	-----

6. Creditors: amounts falling due within one year

	2023	2022
	£	£
Corporation tax	7,916	9,119
Social security and other taxes	6,691	6,853
Other creditors	32,426	12,342
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	47,033	28,314
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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.