

YUKI SUGIURA PHOTOGRAPHY LIMITED

Unaudited Financial Statements

Period of accounts

Start date: 01 April 2022

End date: 31 March 2023

YUKI SUGIURA PHOTOGRAPHY LIMITED
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YUKI SUGIURA PHOTOGRAPHY LIMITED

Company Information

For the year ended 31 March 2023

Director	Yuki Sugiura
Registered Number	06574900
Registered Office	FLAT 8, Alexander House 24 Godman Road London SE15 3SZ
Accountants	Ward Williams Creatives Limited Belgrave House 39-43 Monument Hill Weybridge Surrey KT13 8RN

YUKI SUGIURA PHOTOGRAPHY LIMITED
Statement of Financial Position
As at 31 March 2023

	Notes	2023 £	2022 £
Fixed assets			
Tangible fixed assets	3	8,664	11,159
		8,664	11,159
Current assets			
Debtors	4	117,238	139,502
Cash at bank and in hand		164,789	146,397
		282,027	285,899
Creditors: amount falling due within one year	5	(59,119)	(66,841)
Net current assets		222,908	219,058
Total assets less current liabilities		231,572	230,217
Net assets		231,572	230,217
Capital and reserves			
Called up share capital		1,000	1,000
Profit and loss account		230,572	229,217
Shareholder's funds		231,572	230,217

For the year ended 31 March 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities:

1. The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.
2. The director acknowledges their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

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 the provisions of Part 15 of the Companies Act 2006. In accordance with Section 444 of the Companies Act 2006, the income statement has not been delivered to the Registrar of Companies.

The financial statements were approved by the director on 19 December 2023 and were signed by:

Yuki Sugiura
Director

YUKI SUGIURA PHOTOGRAPHY LIMITED

Notes to the Financial Statements

For the year ended 31 March 2023

General Information

Yuki Sugiura Photography Limited is a private company, limited by shares, registered in England and Wales, registration number 06574900, registration address FLAT 8, Alexander House, 24 Godman Road, London, SE15 3SZ.

The presentation currency is £ sterling.

1. Accounting policies

Significant accounting policies

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, the Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by Section 1A of the standard)

Turnover

Turnover comprises the invoiced value of goods and services supplied by the company, net of Value Added Tax and trade discounts.

Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at the rate of exchange ruling at the statement of financial position date. Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction. All foreign exchange differences are included to the income statement.

Taxation

Taxation represents the sum of tax currently payable and deferred tax. Tax is recognised in the statement of income, except to the extent that it relates to items recognised in other comprehensive income or directly in capital and reserves. The company's liability for current tax is calculated using the tax rates and laws that have been enacted or substantively enacted at the reporting date. Current and deferred tax assets and liabilities are not discounted

Dividends

Proposed dividends are only included as liabilities in the statement of financial position when their payment has been approved by the shareholders prior to the statement of financial position date.

Tangible fixed assets

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Motor Vehicles	25 Reducing Balance
Fixtures and Fittings	25 Reducing Balance
Computer Equipment	25 Straight Line

2. Average number of employees

Average number of employees during the year was 1 (2022 : 1).

3. Tangible fixed assets

Cost or valuation	Motor Vehicles	Fixtures and Fittings	Computer Equipment	Total
	£	£	£	£
At 01 April 2022	2,517	17,833	4,591	24,941
Additions	-	-	775	775
Disposals	-	-	-	-
At 31 March 2023	2,517	17,833	5,366	25,716
Depreciation				
At 01 April 2022	629	12,005	1,148	13,782
Charge for year	472	1,457	1,341	3,270
On disposals	-	-	-	-
At 31 March 2023	1,101	13,462	2,489	17,052
Net book values				
Closing balance as at 31 March 2023	1,416	4,371	2,877	8,664
Opening balance as at 01 April 2022	1,888	5,828	3,443	11,159

4. Debtors: amounts falling due within one year

	2023	2022
	£	£
Trade Debtors	116,986	139,502
PAYE & Social Security	252	0
	<u>117,238</u>	<u>139,502</u>

5. Creditors: amount falling due within one year

	2023	2022
	£	£
Trade Creditors	(2,491)	1,350
Corporation Tax	10,592	15,916
Other Creditors	43	177
Directors' Current Accounts	24,004	21,928
VAT	26,971	27,470
	<u>59,119</u>	<u>66,841</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.