

**NEW SPARTA LIMITED
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

New Sparta Limited
Unaudited Financial Statements
For The Year Ended 31 December 2021

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**New Sparta Limited
Accountant's Report
For The Year Ended 31 December 2021**

Report to the director on the preparation of the unaudited statutory accounts of New Sparta Limited For The Year Ended 31 December 2021

To assist you to fulfil your duties under the Companies Act 2006, I have prepared for your approval the accounts of New Sparta Limited which comprise the Income Statement, the Statement of Financial Position and the related notes, from the company's accounting records and from information and explanations you have given us.

As a practising member of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at <http://www.accaglobal.com/en/member/professional-standards/rules-standards/acca-rulebook.html>.

This report is made to the director of New Sparta Limited, as a body, in accordance with the terms of our engagement letter dated . Our work has been undertaken solely to prepare for your approval the accounts of New Sparta Limited and state those matters that we have agreed to state to the director of New Sparta Limited, as a body, in this report in accordance with the Association of Chartered Certified Accountants as detailed at http://www.accaglobal.com/content/dam/ACCA_Global/Technical/fact/technical-factsheet-163.pdf. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than New Sparta Limited and its director as a body for our work or for this report.

It is your duty to ensure that New Sparta Limited has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit or loss of New Sparta Limited. You consider that New Sparta Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of New Sparta Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial statements.

Signed

30/09/2022

HJO Tax Consultancy
Chartered Certified Accountant
100 Wulfstan Way
Cambridge
CB1 8QJ

New Sparta Limited
Statement of Financial Position
As at 31 December 2021

Registered number: 08273681

		2021		2020	
	Notes	£	£	£	£
FIXED ASSETS					
CURRENT ASSETS					
Debtors	4	67		2,565	
Cash at bank and in hand		1,580		1,223	
		<u>1,647</u>		<u>3,788</u>	
Creditors: Amounts Falling Due Within One Year	5	<u>(1,192,532)</u>		<u>(1,191,851)</u>	
NET CURRENT ASSETS (LIABILITIES)			<u>(1,190,885)</u>		<u>(1,188,063)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>(1,190,885)</u>		<u>(1,188,063)</u>
Creditors: Amounts Falling Due After More Than One Year	6		<u>(3,863,298)</u>		<u>(3,849,363)</u>
NET LIABILITIES			<u>(5,054,183)</u>		<u>(5,037,426)</u>
CAPITAL AND RESERVES					
Called up share capital	7		100		100
Income Statement			<u>(5,054,283)</u>		<u>(5,037,526)</u>
SHAREHOLDERS' FUNDS			<u>(5,054,183)</u>		<u>(5,037,426)</u>

New Sparta Limited
Statement of Financial Position (continued)
As at 31 December 2021

For the year ending 31 December 2021 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 Income Statement.

On behalf of the board

Dr Jerome Booth

Director

30/09/2022

The notes on pages 4 to 5 form part of these financial statements.

New Sparta Limited
Notes to the Financial Statements
For The Year Ended 31 December 2021

1. Accounting Policies

1.1. Basis of Preparation of Financial Statements

The financial statements are prepared under the historical cost convention and in accordance with the FRS 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 comprises the value of services supplied by the company, net of Value Added Tax.

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:

Leasehold	20% on cost
Fixtures & Fittings	20% on cost
Computer Equipment	20% on cost

1.4. Pensions

The company operates a defined pension contribution scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

2. Average Number of Employees

Average number of employees, including directors, during the year was as follows: 2 (2020: 2)

3. Tangible Assets

	Land & Property			
	Leasehold	Fixtures & Fittings	Computer Equipment	Total
	£	£	£	£
Cost				
As at 1 January 2021	83,354	89,243	26,373	198,970
As at 31 December 2021	83,354	89,243	26,373	198,970
Depreciation				
As at 1 January 2021	83,354	89,243	26,373	198,970
As at 31 December 2021	83,354	89,243	26,373	198,970
Net Book Value				
As at 31 December 2021	-	-	-	-
As at 1 January 2021	-	-	-	-

4. Debtors

	2021	2020
	£	£
Due within one year		
Trade debtors	67	95
VAT	-	2,470
	<u>67</u>	<u>2,565</u>

New Sparta Limited
Notes to the Financial Statements (continued)
For The Year Ended 31 December 2021

5. Creditors: Amounts Falling Due Within One Year

	2021	2020
	£	£
Trade creditors	9,312	7,308
VAT	3,911	-
Accrued expenses	-	3,550
Director's loan account	1,179,309	1,180,993
	<u>1,192,532</u>	<u>1,191,851</u>

6. Creditors: Amounts Falling Due After More Than One Year

	2021	2020
	£	£
Amounts owed to parent undertaking	3,863,298	3,849,363
	<u>3,863,298</u>	<u>3,849,363</u>

7. Share Capital

	2021	2020
Allotted, Called up and fully paid	100	100
	<u>100</u>	<u>100</u>

8. General Information

New Sparta Limited is a private company, limited by shares, incorporated in England & Wales, registered number 08273681 . The registered office is Willowdene, Barneshall Avenue, Worcester, WR5 2EU.

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.