

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

FOR

STONE DIRECTORY LIMITED

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FOR THE YEAR ENDED 31 MARCH 2022

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STONE DIRECTORY LIMITED

COMPANY INFORMATION
FOR THE YEAR ENDED 31 MARCH 2022

DIRECTOR: Miss J R T Heavin

REGISTERED OFFICE: 3 Church Street
Odiham
Hook
Hampshire
RG29 1LU

REGISTERED NUMBER: 08486537 (England and Wales)

ACCOUNTANTS: Goddard & Co
Chartered Accountants
3 Church Street
Odiham, Hook
Hampshire
RG29 1LU

BALANCE SHEET
31 MARCH 2022

	Notes	2022 £	£	2021 £	£
FIXED ASSETS					
Tangible assets	4		35,660		27,021
CURRENT ASSETS					
Debtors	5	88,673		35,504	
Cash at bank		<u>23,211</u>		<u>62,820</u>	
		111,884		98,324	
CREDITORS					
Amounts falling due within one year	6	<u>53,094</u>		<u>36,985</u>	
NET CURRENT ASSETS			<u>58,790</u>		<u>61,339</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			94,450		88,360
CREDITORS					
Amounts falling due after more than one year	7		<u>20,498</u>		<u>26,928</u>
NET ASSETS			<u>73,952</u>		<u>61,432</u>
CAPITAL AND RESERVES					
Called up share capital			1		1
Retained earnings			<u>73,951</u>		<u>61,431</u>
SHAREHOLDERS' FUNDS			<u>73,952</u>		<u>61,432</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2022 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges her responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

BALANCE SHEET - continued
31 MARCH 2022

The financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the director and authorised for issue on 21 December 2022 and were signed by:

Miss J R T Heavin - Director

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

1. STATUTORY INFORMATION

Stone Directory Limited is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

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

Turnover

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 33% on cost
Computer equipment	- 33% on cost

Taxation

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 1 (2021 - 1) .

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022

4. **TANGIBLE FIXED ASSETS**

	Improvements to property £	Plant and machinery £	Fixtures and fittings £
COST			
At 1 April 2021	27,335	5,076	5,324
Additions	1,576	-	2,524
At 31 March 2022	28,911	5,076	7,848
DEPRECIATION			
At 1 April 2021	5,467	2,555	3,935
Charge for year	4,689	1,458	1,536
At 31 March 2022	10,156	4,013	5,471
NET BOOK VALUE			
At 31 March 2022	18,755	1,063	2,377
At 31 March 2021	21,868	2,521	1,389
	Motor vehicles £	Computer equipment £	Totals £
COST			
At 1 April 2021	-	2,954	40,689
Additions	16,502	702	21,304
At 31 March 2022	16,502	3,656	61,993
DEPRECIATION			
At 1 April 2021	-	1,711	13,668
Charge for year	4,126	856	12,665
At 31 March 2022	4,126	2,567	26,333
NET BOOK VALUE			
At 31 March 2022	12,376	1,089	35,660
At 31 March 2021	-	1,243	27,021

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Trade debtors	88,531	-
Other debtors	142	35,504
	<u>88,673</u>	<u>35,504</u>

Loan of £52,001 to associated company has been written off in the current year as unrecoverable.

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Hire purchase contracts	4,126	-
Trade creditors	2,814	-
Taxation and social security	28,645	23,853
Other creditors	17,509	13,132
	<u>53,094</u>	<u>36,985</u>

7. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2022	2021
	£	£
Hire purchase contracts	8,595	-
Other creditors	11,903	26,928
	<u>20,498</u>	<u>26,928</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.