

**BESPOKE PRACTITIONERS LTD
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2023**

Bespoke Practitioners Ltd
Unaudited Financial Statements
For The Year Ended 31 May 2023

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Bespoke Practitioners Ltd
Balance Sheet
As At 31 May 2023

Registered number: 10769795

		2023		2022	
	Notes	£	£	£	£
FIXED ASSETS					
Tangible Assets	4		1,014		1,231
			1,014		1,231
CURRENT ASSETS					
Debtors	5	21,645		10,605	
Cash at bank and in hand		765		937	
		22,410		11,542	
Creditors: Amounts Falling Due Within One Year	6	(20,384)		(10,699)	
NET CURRENT ASSETS (LIABILITIES)			2,026		843
TOTAL ASSETS LESS CURRENT LIABILITIES			3,040		2,074
Creditors: Amounts Falling Due After More Than One Year	7		(13,258)		(13,706)
NET LIABILITIES			(10,218)		(11,632)
Income and Expenditure Account			(10,218)		(11,632)
MEMBERS' FUNDS			(10,218)		(11,632)

Bespoke Practitioners Ltd
Balance Sheet (continued)
As At 31 May 2023

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

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

The directors acknowledge their 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 and Expenditure Account.

On behalf of the board

Mrs Sarah Muller

Director

29/02/2024

The notes on pages 3 to 4 form part of these financial statements.

Bespoke Practitioners Ltd

Notes to the Financial Statements

For The Year Ended 31 May 2023

1. General Information

Bespoke Practitioners Ltd is a private company, limited by guarantee, incorporated in England & Wales, registered number 10769795. The registered office is Harwich House, Mayflower Grounds Main Road, Dovercourt, Harwich, CO12 4AJ.

2. Accounting Policies

2.1. 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.

2.2. 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.

Sale of goods

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods has transferred to the buyer. This is usually at the point that the customer has signed for the delivery of the goods.

Rendering of services

Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs. Turnover is only recognised to the extent of recoverable expenses when the outcome of a contract cannot be estimated reliably.

2.3. 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:

Computer Equipment	15% RB
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3. Average Number of Employees

Average number of employees, including directors, during the year was: 7 (2022: 7)

4. Tangible Assets

	Computer Equipment
	£
Cost	
As at 1 June 2022	1,759
As at 31 May 2023	1,759
Depreciation	
As at 1 June 2022	528
Provided during the period	217
As at 31 May 2023	745
Net Book Value	
As at 31 May 2023	1,014
As at 1 June 2022	1,231

Bespoke Practitioners Ltd
Notes to the Financial Statements (continued)
For The Year Ended 31 May 2023

5. Debtors

	2023	2022
	£	£
Due within one year		
Trade debtors	4,698	1,435
Prepayments and accrued income	683	1,051
Other debtors	6,627	-
Directors' loan accounts	9,637	8,119
	<u>21,645</u>	<u>10,605</u>

6. Creditors: Amounts Falling Due Within One Year

	2023	2022
	£	£
Bank loans and overdrafts	1,166	2,157
Other taxes and social security	10,001	7,494
Net wages	238	-
Other creditors	121	88
Accruals and deferred income	8,858	960
	<u>20,384</u>	<u>10,699</u>

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

	2023	2022
	£	£
Bank loans	13,258	13,706
	<u>13,258</u>	<u>13,706</u>

8. Directors Advances, Credits and Guarantees

Included within Debtors are the following loans to directors:

	As at 1 June 2022	Amounts advanced	Amounts repaid	Amounts written off	As at 31 May 2023
	£	£	£	£	£
Mr Paul Muller	-	4,818	-	-	4,818
Mrs Sarah Muller	8,119	4,819	8,119	-	4,817

The above loan is unsecured, interest free and repayable on demand.

9. Company limited by guarantee

The company is limited by guarantee and has no share capital.

Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £1.

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.