REGISTERED NUMBER: 11274100 (England and Wales)

Unaudited Financial Statements

for the Year Ended 31 March 2023

for

Pure Perfection (Accrington) Limited

Contents of the Financial Statements
for the Year Ended 31 March 2023

Pure Perfection (Accrington) Limited

Company Information
for the Year Ended 31 March 2023

DIRECTOR:	Mrs C M Chatburn
REGISTERED OFFICE:	24 Warner Street Accrington BB5 1HN
REGISTERED NUMBER:	11274100 (England and Wales)
ACCOUNTANTS:	Egan Roberts Limited Accountants Suite 46 Manor Court Salesbury Hall Road Ribchester Lancashire PR3 3XR

Balance Sheet
31 March 2023

	Notes	2023 £	2023 £	2022 £	2022 £
FIXED ASSETS					
Intangible assets	4		**44,494**		53,393
Tangible assets	5		**7,841**		10,169
			52,335		63,562
CURRENT ASSETS					
Stocks	6	**7,612**		9,051	
Debtors	7	**327**		318	
Cash at bank and in hand		**5,948**		10,198	
		13,887		19,567	
CREDITORS					
Amounts falling due within one year	8	**64,567**		79,928	
NET CURRENT LIABILITIES			**(50,680)**		(60,361)
TOTAL ASSETS LESS CURRENT LIABILITIES			**1,655**		3,201
PROVISIONS FOR LIABILITIES			**1,490**		1,932
NET ASSETS			**165**		1,269
CAPITAL AND RESERVES					
Called up share capital			**100**		100
Retained earnings			**65**		1,169
SHAREHOLDERS' FUNDS			**165**		1,269

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 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.

continued...

Balance Sheet - continued
31 March 2023

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 14 November 2023 and were signed by:

Mrs C M Chatburn - Director

Notes to the Financial Statements
for the Year Ended 31 March 2023

1. **STATUTORY INFORMATION**

Pure Perfection (Accrington) 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.

Goodwill
Goodwill, being the amount paid in connection with the acquisition of a business in 2018, is being amortised evenly over its estimated useful life of ten years.

Intangible assets
Intangible assets are initially measured at cost. After initial recognition, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

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

Plant and machinery	- 25% on reducing balance
Fixtures and fittings	- 25% on reducing balance
Motor vehicles	- 25% on reducing balance
Computer equipment	- 25% on reducing balance

Stocks
Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

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.

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2. **ACCOUNTING POLICIES - continued**

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.

Pension costs and other post-retirement benefits

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

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 4 (2022 - 5) .

4. **INTANGIBLE FIXED ASSETS**

	Goodwill £
COST	
At 1 April 2022 and 31 March 2023	**88,989**
AMORTISATION	
At 1 April 2022	**35,596**
Amortisation for year	**8,899**
At 31 March 2023	**44,495**
NET BOOK VALUE	
At 31 March 2023	**44,494**
At 31 March 2022	53,393

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Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

5. TANGIBLE FIXED ASSETS

	Improvements to property £	Plant and machinery £	Fixtures and fittings £
COST			
At 1 April 2022	1,246	4,307	8,721
Additions	-	-	285
At 31 March 2023	1,246	4,307	9,006
DEPRECIATION			
At 1 April 2022	1,246	2,802	6,769
Charge for year	-	376	559
At 31 March 2023	1,246	3,178	7,328
NET BOOK VALUE			
At 31 March 2023	-	1,129	1,678
At 31 March 2022	-	1,505	1,952

	Motor vehicles £	Computer equipment £	Totals £
COST			
At 1 April 2022	10,829	1,749	26,852
Additions	-	-	285
At 31 March 2023	10,829	1,749	27,137
DEPRECIATION			
At 1 April 2022	4,399	1,467	16,683
Charge for year	1,608	70	2,613
At 31 March 2023	6,007	1,537	19,296
NET BOOK VALUE			
At 31 March 2023	4,822	212	7,841
At 31 March 2022	6,430	282	10,169

6. STOCKS

	2023 £	2022 £
Stocks	7,612	9,051

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7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade debtors	-	(1)
Amounts owed by group undertakings	250	250
Prepayments	77	69
	327	318

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade creditors	1,668	1,420
Amounts owed to group undertakings	4,180	1,235
Tax	2,368	2,937
Social security and other taxes	560	52
VAT	-	5,764
Directors' current accounts	55,791	68,520
	64,567	79,928

9. DIRECTOR'S ADVANCES, CREDITS AND GUARANTEES

The following advances and credits to a director subsisted during the years ended 31 March 2023 and 31 March 2022:

	2023	2022
	£	£
Mrs C M Chatburn		
Balance outstanding at start of year	(68,520)	(68,165)
Amounts advanced	14,148	10,917
Amounts repaid	(1,419)	(11,272)
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of year	(55,791)	(68,520)

10. RELATED PARTY DISCLOSURES

Related parties are Pure Perfection (Barrowford) Ltd and Pure Perfection (Clitheroe) Ltd due to Mrs C Chatburn being the sole shareholder of all three companies.

At 31.03.23 a balance of £250 (2022 £250) was owed to Pure Perfection (Accrington) Ltd from Pure Perfection (Barrowford) Ltd.

At 31.03.23 a balance of £4,180 (2022:£1,235) was owed by Pure Perfection (Accrington) Ltd to Pure Perfection (Clitheroe) Ltd.