

**& SODA LTD  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

**& Soda Ltd**  
**Unaudited Financial Statements**  
**For The Year Ended 30 September 2023**

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**& Soda Ltd**  
**Balance Sheet**  
**As At 30 September 2023**

Registered number: 12217187

		<b>2023</b>		<b>2022</b>	
	<b>Notes</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>FIXED ASSETS</b>					
Tangible Assets	<b>4</b>		2,696		4,043
			2,696		4,043
<b>CURRENT ASSETS</b>					
Stocks	<b>5</b>	64,929		63,370	
Debtors	<b>6</b>	26,261		25,848	
Cash at bank and in hand		2,867		18,514	
		94,057		107,732	
<b>Creditors: Amounts Falling Due Within One Year</b>	<b>7</b>	(99,703 )		(114,836 )	
<b>NET CURRENT ASSETS (LIABILITIES)</b>			(5,646 )		(7,104 )
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			(2,950 )		(3,061 )
<b>Creditors: Amounts Falling Due After More Than One Year</b>	<b>8</b>		(129,669 )		(120,730 )
<b>NET LIABILITIES</b>			(132,619 )		(123,791 )
<b>CAPITAL AND RESERVES</b>					
Called up share capital	<b>9</b>		100		100
Share premium account			264,307		264,307
Profit and Loss Account			(397,026 )		(388,198 )
<b>SHAREHOLDERS' FUNDS</b>			(132,619)		(123,791)

**& Soda Ltd**  
**Balance Sheet (continued)**  
**As At 30 September 2023**

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For the year ending 30 September 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 Profit and Loss Account.

On behalf of the board

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Mr Barry Darnell

Director

08/01/2024

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

**& Soda Ltd**  
**Notes to the Financial Statements**  
**For The Year Ended 30 September 2023**

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**1. General Information**

& Soda Ltd is a private company, limited by shares, incorporated in England & Wales, registered number 12217187. The registered office is 20 King Street, Morley, Leeds, West Yorkshire, England, LS27 9ER.

**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:

Plant & Machinery	SLM 20%
Fixtures & Fittings	SLM 20%
Computer Equipment	SLM 20%

**2.4. Stocks and Work in Progress**

Stocks and work in progress are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads. Work-in-progress is reflected in the accounts on a contract by contract basis by recording turnover and related costs as contract activity progresses.

**3. Average Number of Employees**

Average number of employees, including directors, during the year was: 3 (2022: 3)

**4. Tangible Assets**

	<b>Plant &amp; Machinery</b>	<b>Fixtures &amp; Fittings</b>	<b>Computer Equipment</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>				
As at 1 October 2022	170	1,095	5,474	6,739
As at 30 September 2023	170	1,095	5,474	6,739
<b>Depreciation</b>				
As at 1 October 2022	68	438	2,190	2,696
Provided during the period	34	219	1,094	1,347
As at 30 September 2023	102	657	3,284	4,043

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**& Soda Ltd**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 30 September 2023**

**Net Book Value**

As at 30 September 2023	68	438	2,190	2,696
As at 1 October 2022	102	657	3,284	4,043

**5. Stocks**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Materials	64,929	63,370
	<u>64,929</u>	<u>63,370</u>

**6. Debtors**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>Due within one year</b>		
Trade debtors	554	1,122
Prepayments and accrued income	6,784	5,964
Other debtors	15,312	15,312
VAT	3,611	3,450
	<u>26,261</u>	<u>25,848</u>

**7. Creditors: Amounts Falling Due Within One Year**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Trade creditors	1,014	11,965
Bank loans and overdrafts	94,394	98,241
Rounding	(2 )	2
Accruals and deferred income	213	-
Directors' loan accounts	4,084	4,628
	<u>99,703</u>	<u>114,836</u>

**8. Creditors: Amounts Falling Due After More Than One Year**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Intercompany Loan	129,669	120,730
	<u>129,669</u>	<u>120,730</u>

**9. Share Capital**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Allotted, Called up and fully paid	100	100

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.