

COMPANY REGISTRATION NUMBER: 12954800

Enlightened Moments Limited
Filleted Unaudited Financial Statements
31 October 2021

Enlightened Moments Limited

Statement of Financial Position

31 October 2021

		31 Oct 21
	Note	£
Current assets		
Debtors	4	338,618
Cash at bank and in hand		506,991

		845,609
Creditors: amounts falling due within one year	5	(793,324)

Net current assets		52,285

Total assets less current liabilities		52,285
Creditors: amounts falling due after more than one year	6	(50,000)

Net assets		2,285

Capital and reserves		
Called up share capital		200
Profit and loss account		2,085

Shareholders funds		2,285

These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with Section 1A of FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In accordance with section 444 of the Companies Act 2006, the statement of comprehensive income has not been delivered.

For the period ending 31 October 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the period in question in accordance with section 476 ;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements .

Enlightened Moments Limited
Statement of Financial Position *(continued)*

31 October 2021

These financial statements were approved by the board of directors and authorised for issue on 24 August 2022 , and are signed on behalf of the board by:

B Puttick

Director

Company registration number: 12954800

Enlightened Moments Limited

Notes to the Financial Statements

Period from 15 October 2020 to 31 October 2021

1. General information

The company is a private company limited by shares, registered in England and Wales. The address of the registered office is Herons Brook, Stone Quarry Road, Chelwood Gate, Haywards Heath, RH17 7LS.

2. Statement of compliance

These financial statements have been prepared in compliance with Section 1A of FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland'.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Revenue recognition

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods supplied and services rendered, stated net of discounts and of Value Added Tax.

Income tax

The taxation expense represents the aggregate amount of current and deferred tax recognised in the reporting period. Tax is recognised in profit or loss, except to the extent that it relates to items recognised in other comprehensive income or directly in equity. In this case, tax is recognised in other comprehensive income or directly in equity, respectively. Current tax is recognised on taxable profit for the current and past periods. Current tax is measured at the amounts of tax expected to pay or recover using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

Deferred tax is recognised in respect of all timing differences at the reporting date. Unrelieved tax losses and other deferred tax assets are recognised to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date that are expected to apply to the reversal of the timing difference.

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument. Basic financial instruments are initially recognised at the transaction price, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument. Debt instruments are subsequently measured at amortised cost.

4. Debtors

	31 Oct 21
	£
Other debtors	338,618

5. Creditors: amounts falling due within one year

	31 Oct 21
	£
Trade creditors	755,704
Corporation tax	489
Social security and other taxes	36,273
Other creditors	858

	793,324

6. Creditors: amounts falling due after more than one year

	31 Oct 21
	£
Bank loans and overdrafts	50,000

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.