

**PLANT MATERIAL LIMITED
UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 30 APRIL 2023**

PLANT MATERIAL LIMITED
UNAUDITED ACCOUNTS
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PLANT MATERIAL LIMITED
COMPANY INFORMATION
FOR THE YEAR ENDED 30 APRIL 2023

Directors	Patrick Baptista Pinto Matthew Millar
Company Number	13309687 (England and Wales)
Registered Office	189c Mauldeth Road Manchester M19 1BA
Accountants	Enso Accountants Ltd

PLANT MATERIAL LIMITED
STATEMENT OF FINANCIAL POSITION
AS AT 30 APRIL 2023

	Notes	2023 £	2022 £
Fixed assets			
Intangible assets	<u>4</u>	16,558	11,753
Tangible assets	<u>5</u>	147,169	18,451
		<u>163,727</u>	<u>30,204</u>
Current assets			
Debtors	<u>6</u>	11,416	6,754
Cash at bank and in hand		3,015,591	367,207
		<u>3,027,007</u>	<u>373,961</u>
Creditors: amounts falling due within one year	<u>7</u>	(60,372)	(8,539)
Net current assets		<u>2,966,635</u>	<u>365,422</u>
Net assets		<u>3,130,362</u>	<u>395,626</u>
Capital and reserves			
Called up share capital		2	2
Share premium		4,024,945	724,902
Profit and loss account		(894,585)	(329,278)
Shareholders' funds		<u>3,130,362</u>	<u>395,626</u>

For the year ending 30 April 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 and in accordance with the provisions of FRS 102 Section 1A - Small Entities. The profit and loss account has not been delivered to the Registrar of Companies.

The financial statements were approved by the Board of Directors and authorised for issue on 9 January 2024 and were signed on its behalf by

Matthew Millar
Director

Company Registration No. 13309687

PLANT MATERIAL LIMITED
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 APRIL 2023

1 Statutory information

Plant Material Limited is a private company, limited by shares, registered in England and Wales, registration number 13309687. The registered office is 189c Mauldeth Road, Manchester, M19 1BA.

2 Compliance with accounting standards

The accounts have been prepared in accordance with the provisions of FRS 102 Section 1A Small Entities. There were no material departures from that standard.

3 Accounting policies

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year, and also have been consistently applied within the same accounts.

Basis of preparation

The accounts have been prepared under the historical cost convention as modified by the revaluation of certain fixed assets.

Presentation currency

The accounts are presented in £ sterling.

Tangible fixed assets and depreciation

Tangible assets are included at cost less depreciation and impairment. Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives:

Plant & machinery	5 Year Straight Line
Computer equipment	5 Year Straight Line

Intangible fixed assets

Intangible fixed assets (including purchased goodwill and patents) are included at cost less accumulated amortisation.

4 Intangible fixed assets

	Other £
Cost	
At 1 May 2022	12,158
Additions	8,945
At 30 April 2023	21,103
Amortisation	
At 1 May 2022	405
Charge for the year	4,140
At 30 April 2023	4,545
Net book value	
At 30 April 2023	16,558
At 30 April 2022	11,753

PLANT MATERIAL LIMITED
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 APRIL 2023

5 Tangible fixed assets	Plant & machinery	Computer equipment	Total
	£	£	£
Cost or valuation	At cost	At cost	
At 1 May 2022	19,663	404	20,067
Additions	134,647	-	134,647
At 30 April 2023	154,310	404	154,714
Depreciation			
At 1 May 2022	1,535	81	1,616
Charge for the year	5,848	81	5,929
At 30 April 2023	7,383	162	7,545
Net book value			
At 30 April 2023	146,927	242	147,169
At 30 April 2022	18,128	323	18,451
6 Debtors	2023	2022	
	£	£	
Amounts falling due within one year			
VAT	8,847	5,446	
Accrued income and prepayments	2,567	1,306	
Other debtors	2	2	
	11,416	6,754	
7 Creditors: amounts falling due within one year	2023	2022	
	£	£	
Trade creditors	6,904	337	
Taxes and social security	53,468	4,893	
Accruals	-	3,309	
	60,372	8,539	

8 Average number of employees

During the year the average number of employees was 6 (2022: 4).

