

**ADVANTAGE BOOK COMPANY LIMITED
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2025**

Advantage Book Company Limited
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Advantage Book Company Limited
Balance Sheet
As At 31 October 2025

Registered number: 00977310

		2025		2024	
	Notes	£	£	£	£
FIXED ASSETS					
Tangible Assets	4		1,408		606
			<u>1,408</u>		<u>606</u>
CURRENT ASSETS					
Debtors	5	402,321		389,499	
Cash at bank and in hand		98,665		108,981	
		<u>500,986</u>		<u>498,480</u>	
Creditors: Amounts Falling Due Within One Year	6	(7,119)		(4,823)	
NET CURRENT ASSETS (LIABILITIES)			<u>493,867</u>		<u>493,657</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>495,275</u>		<u>494,263</u>
NET ASSETS			<u>495,275</u>		<u>494,263</u>
CAPITAL AND RESERVES					
Called up share capital	7		187		187
Share premium account			119,880		119,880
Profit and Loss Account			375,208		374,196
SHAREHOLDERS' FUNDS			<u>495,275</u>		<u>494,263</u>

For the year ending 31 October 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

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

The director acknowledges his 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

J Cooper

Director

27 November 2025

The notes on pages 2 to 4 form part of these financial statements.

Advantage Book Company Limited
Notes to the Financial Statements
For The Year Ended 31 October 2025

1. General Information

Advantage Book Company Limited is a private company, limited by shares, incorporated in England & Wales, registered number 00977310. The registered office is Hawthorne Dene, Station Road, Hathersage, Hope Valley, S32 1DD.

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. 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:

Fixtures & Fittings	15% Reducing balance
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2.3. Financial Instruments

The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the company's balance sheet when the company becomes party to the contractual provisions of the instrument.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Classification of financial liabilities

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

2.4. Taxation

Income tax expense represents the sum of the tax currently payable and deferred tax.

The tax currently payable is based on taxable profit for the year. Taxable profit differs from profit as reported in the statement of comprehensive income because of items of income or expense that are taxable or deductible in other years and items that are never taxable or deductible. The company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the end of the reporting period.

Deferred tax is recognised on timing differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit. Deferred tax liabilities are generally recognised for all taxable timing differences. Deferred tax assets are generally recognised for all deductible temporary differences to the extent that it is probable that taxable profits will be available against which those deductible timing differences can be utilised. The carrying amount of deferred tax assets is reviewed at the end of each reporting period and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realised, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period. Deferred tax liabilities are presented within provisions for liabilities and deferred tax assets within debtors. The measurement of deferred tax liabilities and assets reflect the tax consequences that would follow from the manner in which the Company expects, at the end of the reporting period, to recover or settle the carrying amount of its assets and liabilities.

Advantage Book Company Limited
Notes to the Financial Statements (continued)
For The Year Ended 31 October 2025

2.4. Taxation - continued

Current and deferred tax are recognised in profit or loss for the year, except when they relate to items that are recognised in other comprehensive income or directly in equity, in which case current and deferred tax are recognised in other comprehensive income or directly in equity respectively.

3. Average Number of Employees

Average number of employees, including directors, during the year was: 1 (2024: 1)

4. Tangible Assets

	Fixtures & Fittings
	£
Cost	
As at 1 November 2024	3,860
Additions	905
As at 31 October 2025	<u>4,765</u>
Depreciation	
As at 1 November 2024	3,254
Provided during the period	103
As at 31 October 2025	<u>3,357</u>
Net Book Value	
As at 31 October 2025	<u>1,408</u>
As at 1 November 2024	<u>606</u>

5. Debtors

	2025	2024
	£	£
Due within one year		
Other debtors	402,321	389,499
	<u>402,321</u>	<u>389,499</u>

6. Creditors: Amounts Falling Due Within One Year

	2025	2024
	£	£
Other creditors	2,160	2,791
Taxation and social security	4,959	2,032
	<u>7,119</u>	<u>4,823</u>

7. Share Capital

	2025	2024
	£	£
Allotted, called up and fully paid		
186 Ordinary shares of £ 1.00 each	186	186
1 Redeemable share of £ 1.00 each	1	1
	<u>187</u>	<u>187</u>

Advantage Book Company Limited
Notes to the Financial Statements (continued)
For The Year Ended 31 October 2025

8. Directors Advances, Credits and Guarantees

Included within Debtors are the following loans to directors:

	As at 1 November 2024	Amounts advanced	Amounts repaid	Amounts written off	As at 31 October 2025
	£	£	£	£	£
Mr Jack Cooper	261,353	37,514	27,973	-	270,894

Interest at rates of 2.25% and 3.25% have been charged on the above loan. The loan is unsecured and repayable on demand.

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.