REGISTERED NUMBER: 04789340 (England and Wales)

S&P Booze Limited

Unaudited Financial Statements

for the Year Ended 31 August 2023

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for the year ended 31 August 2023

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S&P Booze Limited

Company Information
for the year ended 31 August 2023

DIRECTORS:	P Walker Mrs S Walker
SECRETARY:	Mrs S Walker
REGISTERED OFFICE:	10 High Street Knutton Newcastle Staffordshire ST5 6DN
REGISTERED NUMBER:	04789340 (England and Wales)
ACCOUNTANTS:	Slaters & Co Accountants Lymore Villa 162a London Road Chesterton Newcastle Staffordshire ST5 7JB

Balance Sheet
31 August 2023

	Notes	2023 £	£	2022 £	£
FIXED ASSETS					
Intangible assets	4		-		-
Tangible assets	5		194,598		197,434
			194,598		197,434
CURRENT ASSETS					
Stocks		51,798		44,507	
Debtors	6	1,800		9,336	
Cash at bank and in hand		69,850		71,019	
		123,448		124,862	
CREDITORS					
Amounts falling due within one year	7	81,074		98,414	
NET CURRENT ASSETS			42,374		26,448
TOTAL ASSETS LESS CURRENT LIABILITIES			236,972		223,882
PROVISIONS FOR LIABILITIES			192		255
NET ASSETS			236,780		223,627
CAPITAL AND RESERVES					
Called up share capital			75		75
Capital redemption reserve			25		25
Retained earnings			236,680		223,527
SHAREHOLDERS' FUNDS			236,780		223,627

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

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2023 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their 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.

The notes form part of these financial statements

continued...

Balance Sheet - continued
31 August 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 Board of Directors and authorised for issue on 19 October 2023 and were signed on its behalf by:

P Walker - Director

1. STATUTORY INFORMATION

S&P Booze 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 represents net invoice value of goods provided, excluding value added tax.

Goodwill
Acquired goodwill is written over in equal annual instalments over its estimated useful economic life. The goodwill is now fully amortised.

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.

Freehold property	- 2% on cost
Fixtures and fittings	- 25% on reducing balance
Motor vehicles	- 25% on reducing balance
Computer equipment	- 33% on cost

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

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.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 8 (2022 - 9) .

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4. INTANGIBLE FIXED ASSETS

	Goodwill £
COST	
At 1 September 2022 and 31 August 2023	118,000
AMORTISATION	
At 1 September 2022 and 31 August 2023	118,000
NET BOOK VALUE	
At 31 August 2023	-
At 31 August 2022	-

5. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
COST					
At 1 September 2022 and 31 August 2023	228,590	28,709	1,000	2,855	261,154
DEPRECIATION					
At 1 September 2022	32,500	27,786	579	2,855	63,720
Charge for year	2,500	231	105	-	2,836
At 31 August 2023	35,000	28,017	684	2,855	66,556
NET BOOK VALUE					
At 31 August 2023	193,590	692	316	-	194,598
At 31 August 2022	196,090	923	421	-	197,434

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Other debtors	1,800	9,336

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Trade creditors	47,342	36,964
Taxation and social security	5,093	14,389
Other creditors	28,639	47,061
	81,074	98,414

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8. ULTIMATE CONTROLLING PARTY

The company is controlled by its directors Mr P and Mrs S Walker who together own 100% of the issued share capital.

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.