Registered number: 08324607

TWISTED SLIPPER LTD
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

Quest Accounting Services Limited
Suite 106, The Pinnacle
170 Midsummer Boulevard
Milton Keynes
MK9 1BP

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Twisted Slipper Ltd
Accountant's Report
For The Year Ended 31 December 2025

In order to assist you to fulfil your dut es under the Companies Act 2006, we have prepared for your approval the financial statements of Twisted Slipper Ltd for the year ended year which comprise the Profit and Loss Account, the Balance Sheet, and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Chartered Institute of Management Accountants, we are subject to its ethical and other professional requirements which are detailed at http://www.cimaglobal.com.

This report is made solely to the director of Twisted Slipper Ltd in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Twisted Slipper Ltd and state those matters that we have agreed to state to the director of Twisted Slipper Ltd in this report in accordance with the requirements of the Chartered Institute of Management Accountants as detailed at http://www.cimaglobal.com. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and its director for our work or for this report.

It is your duty to ensure that Twisted Slipper Ltd has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of Twisted Slipper Ltd . You consider that Twisted Slipper Ltd is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of Twisted Slipper Ltd . For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

1st September 2026

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Suite 106, The Pinnacle
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Twisted Slipper Ltd
Balance Sheet
As At 31 December 2025

Registered number: 08324607

	Notes	2025		2024	
		£	£	£	£
FIXED ASSETS					
Tangible Assets	4		2,723		4,046
			2,723		4,046
CURRENT ASSETS					
Cash at bank and in hand		29,134		10,779	
		29,134		10,779	
Creditors: Amounts Falling Due Within One Year	5	(22,195)		(14,714)	
NET CURRENT ASSETS (LIABILITIES)			6,939		(3,935)
TOTAL ASSETS LESS CURRENT LIABILITIES			9,662		111
NET ASSETS			9,662		111
CAPITAL AND RESERVES					
Called up share capital	6		100		100
Profit and Loss Account			9,562		11
SHAREHOLDERS' FUNDS			9,662		111

For the year ending 31 December 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

Mr Toby Conway-Hughes

Director
1st September 2026

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

1. General Information

Twisted Slipper Ltd is a private company, limited by shares, incorporated in England & Wales, registered number 08324607 . The registered office is 17 Burdett Avenue, London, SW20 0ST.

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	25% Straight Line

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 year 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 asset reflects 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.

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

	Plant & Machinery
	£
Cost	
As at 1 January 2025	12,792
Additions	1,314
As at 31 December 2025	14,106
Depreciation	
As at 1 January 2025	8,746
Provided during the period	2,637
As at 31 December 2025	11,383
Net Book Value	
As at 31 December 2025	2,723
As at 1 January 2025	4,046

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

	2025	2024
	£	£
Other taxes and social security	10,160	7,777
VAT	5,625	3,984
Director's loan account	6,410	2,953
	22,195	14,714

6. **Share Capital**

	2025	2024
	£	£
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.