

**SMART CASH LIMITED
UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2023**

SMART CASH LIMITED
UNAUDITED ACCOUNTS
CONTENTS

	Page
<u>Company information</u>	<u>3</u>
<u>Statement of financial position</u>	<u>4</u>
<u>Notes to the accounts</u>	<u>5</u>

SMART CASH LIMITED
COMPANY INFORMATION
FOR THE YEAR ENDED 31 MARCH 2023

Director	Mr. Rafaqat Hayat Bibi
Company Number	10691069 (England and Wales)

SMART CASH LIMITED
STATEMENT OF FINANCIAL POSITION
AS AT 31 MARCH 2023

	Notes	2023 £	2022 £
Fixed assets			
Tangible assets	<u>4</u>	19,864	30,551
Current assets			
Debtors	5	1,672,090	1,528,953
Cash at bank and in hand		1,024,115	3,058,754
		<u>2,696,205</u>	<u>4,587,707</u>
Creditors: amounts falling due within one year	<u>6</u>	(1,676,251)	(3,755,858)
Net current assets		<u>1,019,954</u>	<u>831,849</u>
Net assets		<u>1,039,818</u>	<u>862,400</u>
Capital and reserves			
Share premium		100	100
Profit and loss account		1,039,718	862,300
Shareholders' funds		<u>1,039,818</u>	<u>862,400</u>

For the year ending 31 March 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 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 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 and authorised for issue on 27 March 2024 and were signed on its behalf by

Mr. Rafaqat Hayat Bibi
Director

Company Registration No. 10691069

SMART CASH LIMITED
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2023

1 Statutory information

Smart Cash Limited is a private company, limited by shares, registered in England and Wales, registration number 10691069.

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	20%
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4 Tangible fixed assets

	Plant & machinery £
Cost or valuation	At cost
At 1 April 2022	53,437
At 31 March 2023	53,437
Depreciation	
At 1 April 2022	22,886
Charge for the year	10,687
At 31 March 2023	33,573
Net book value	
At 31 March 2023	19,864
At 31 March 2022	30,551

5 Debtors

	2023 £	2022 £
Amounts falling due after more than one year		
Trade debtors	1,672,090	1,528,953

SMART CASH LIMITED
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2023

6 Creditors: amounts falling due within one year	2023	2022
	£	£
VAT	997,703	2,390,875
Taxes and social security	44,647	80,224
Other creditors	632,577	1,283,376
Accruals	1,324	1,383
	1,676,251	3,755,858

7 Average number of employees

During the year the average number of employees was 8 (2022: 857).

