REGISTERED NUMBER: SC301310 (Scotland)

Unaudited Financial Statements for the Year Ended 31 March 2021

for

Sprio & Co. Ltd.

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for the Year Ended 31 March 2021

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Sprio & Co. Ltd.

Company Information
for the Year Ended 31 March 2021

DIRECTORS:	M Sprio Mrs P M Sollini
REGISTERED OFFICE:	17/21 East Mayfield Edinburgh Lothian EH9 1SE
REGISTERED NUMBER:	SC301310 (Scotland)
ACCOUNTANTS:	Helen Lowe Ltd 17-21 East Mayfield Edinburgh EH9 1SE

Balance Sheet
31 March 2021

	Notes	31.3.21 £	£	31.3.20 £	£
FIXED ASSETS					
Tangible assets	4		**174**		233
CURRENT ASSETS					
Stocks		**500**		500	
Debtors	5	**778**		-	
Cash at bank		**24,193**		2,997	
		25,471		3,497	
CREDITORS					
Amounts falling due within one year	6	**3,271**		2,091	
NET CURRENT ASSETS			**22,200**		1,406
TOTAL ASSETS LESS CURRENT LIABILITIES			**22,374**		1,639
CAPITAL AND RESERVES					
Called up share capital			**26,900**		26,900
Retained earnings			**(4,526)**		(25,261)
SHAREHOLDERS' FUNDS			**22,374**		1,639

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2021 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 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 20 December 2021 and were signed on its behalf by:

Mrs P M Sollini - Director

The notes form part of these financial statements

1. STATUTORY INFORMATION

Sprio & Co. Ltd. is a private company, limited by shares , registered in Scotland. 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 is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant & Machinery 25% Reducing Balance

All fixed assets are initially recorded at cost.

Stocks
Work in progress is valued at the lower of cost and net realisable value.

Cost is calculated using the first-in, first-out method and includes all purchase, transport, and handling costs in bringing stocks to their present location and condition.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 2 (2020 - 2) .

4. TANGIBLE FIXED ASSETS

	Plant and machinery etc £
COST	
At 1 April 2020 and 31 March 2021	**12,981**
DEPRECIATION	
At 1 April 2020	**12,749**
Charge for year	**58**
At 31 March 2021	**12,807**
NET BOOK VALUE	
At 31 March 2021	**174**
At 31 March 2020	232

continued...

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.21	31.3.20
	£	£
Other debtors	**778**	-

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.21	31.3.20
	£	£
Trade creditors	**600**	2,091
Taxation and social security	**2,671**	-
	3,271	2,091

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.