Company Registration No. SC682421 (Scotland)

SPROCKET & SPARK LTD
UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2023

SPROCKET & SPARK LTD
UNAUDITED ACCOUNTS
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SPROCKET & SPARK LTD
COMPANY INFORMATION
FOR THE YEAR ENDED 31 MARCH 2023

Directors	Dr P R Andrews K E Andrews
Company Number	SC682421 (Scotland)
Registered Office	272 Bath Street Glasgow Scotland G2 4JR
Accountants	Fraser + Accountants 3 Barossa Place Perth Perthshire PH1 5HG

SPROCKET & SPARK LTD
STATEMENT OF FINANCIAL POSITION
AS AT 31 MARCH 2023

	Notes	2023 £	2022 £
Fixed assets			
Tangible assets	4	218	327
Current assets			
Debtors	5	886	1,204
Cash at bank and in hand		1,751	6,310
		2,637	7,514
Creditors: amounts falling due within one year	6	(14,657)	(14,309)
Net current liabilities		(12,020)	(6,795)
Net liabilities		(11,802)	(6,468)
Capital and reserves			
Called up share capital		200	200
Profit and loss account		(12,002)	(6,668)
Shareholders' funds		(11,802)	(6,468)

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 directors acknowledge their 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 of Directors and authorised for issue on 29 May 2023 and were signed on its behalf by

K E Andrews
Director

Company Registration No. SC682421

1 Statutory information

Sprocket & Spark Ltd is a private company, limited by shares, registered in Scotland, registration number SC682421. The registered office is 272 Bath Street, Glasgow, Scotland, G2 4JR.

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:

Computer equipment	25% Straight Line

4 Tangible fixed assets

	Fixtures & fittings
	£
Cost or valuation	At cost
At 1 April 2022	436
At 31 March 2023	436
Depreciation	
At 1 April 2022	109
Charge for the year	109
At 31 March 2023	218
Net book value	
At 31 March 2023	218
At 31 March 2022	327

5 Debtors

	2023	2022
	£	£
Amounts falling due after more than one year		
Other debtors	886	1,204

6 Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade creditors	132	-
Other creditors	-	5,426
Loans from directors	14,045	8,403
Accruals	480	480
	14,657	14,309

7 Average number of employees

During the year the average number of employees was 2 (2022: 2).

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.