

# **DARK ROOM BRAND LIMITED**

**Company Registration Number:  
SC690021 (Scotland)**

**Unaudited abridged accounts for the year ended 28 February 2023**

**Period of accounts**

**Start date: 01 March 2022**

**End date: 28 February 2023**

# **DARK ROOM BRAND LIMITED**

## **Contents of the Financial Statements for the Period Ended 28 February 2023**

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# DARK ROOM BRAND LIMITED

## Balance sheet

As at 28 February 2023

|                                                 | <i>Notes</i> | <i>2023</i>   | <i>2022</i>  |
|-------------------------------------------------|--------------|---------------|--------------|
|                                                 |              | <b>£</b>      | <b>£</b>     |
| <b>Current assets</b>                           |              |               |              |
| Debtors:                                        |              | 5,965         | 2,102        |
| Cash at bank and in hand:                       |              | 48,264        | 6,798        |
| <b>Total current assets:</b>                    |              | <u>54,229</u> | <u>8,900</u> |
| Creditors: amounts falling due within one year: | 3            | (35,550)      | (2,961)      |
| <b>Net current assets (liabilities):</b>        |              | <u>18,679</u> | <u>5,939</u> |
| Total assets less current liabilities:          |              | 18,679        | 5,939        |
| <b>Total net assets (liabilities):</b>          |              | <u>18,679</u> | <u>5,939</u> |
| <b>Capital and reserves</b>                     |              |               |              |
| Called up share capital:                        |              | 100           | 100          |
| Profit and loss account:                        |              | 18,579        | 5,839        |
| <b>Shareholders funds:</b>                      |              | <u>18,679</u> | <u>5,939</u> |

The notes form part of these financial statements

# **DARK ROOM BRAND LIMITED**

## **Balance sheet statements**

For the year ending 28 February 2023 the company was entitled to exemption 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.

The members have agreed to the preparation of abridged accounts for this accounting period in accordance with Section 444(2A).

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The directors have chosen to not file a copy of the company's profit & loss account.

**This report was approved by the board of directors on 31 October 2023  
and signed on behalf of the board by:**

Name: Andres Santana  
Status: Director

The notes form part of these financial statements

# **DARK ROOM BRAND LIMITED**

## **Notes to the Financial Statements**

**for the Period Ended 28 February 2023**

### **1. Accounting policies**

These financial statements have been prepared in accordance with the provisions of Section 1A (Small Entities) of Financial Reporting Standard 102

#### **Turnover policy**

Turnover is recognised at the fair value of the consideration received or receivable for goods and services provided in the normal course of business, and is shown net of VAT and other sales related taxes. The fair value of consideration takes into account trade discounts, settlement discounts and volume rebates. Revenue from contracts for the provision of professional services is recognised by reference to the stage of completion when the stage of completion, costs incurred and costs to complete can be estimated reliably. The stage of completion is calculated by comparing costs incurred, mainly in relation to contractual hourly staff rates and materials, as a proportion of total costs. Where the outcome cannot be estimated reliably, revenue is recognised only to the extent of the expenses recognised that it is probable will be recovered.

# **DARK ROOM BRAND LIMITED**

## **Notes to the Financial Statements for the Period Ended 28 February 2023**

### **2. Employees**

|                                                      | <i>2023</i> | <i>2022</i> |
|------------------------------------------------------|-------------|-------------|
| <b>Average number of employees during the period</b> | 1           | 1           |

# **DARK ROOM BRAND LIMITED**

## **Notes to the Financial Statements**

**for the Period Ended 28 February 2023**

### **3. Creditors: amounts falling due within one year note**

Trade creditors - £NIL (2022: £590) Corporation tax - £9,617 (2022: £1,847) Other creditors - £25,933 (2022: £524)

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.