

Financial Statements for the Year Ended 30th September 2022

for

Start Monday Ltd

Start Monday Ltd (Registered number: 06687748)

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for the Year Ended 30th September 2022

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Start Monday Ltd
Company Information
for the Year Ended 30th September 2022

DIRECTOR: D J Wakeman

REGISTERED OFFICE: 1 - 3 Manor Road
Chatham
Kent
ME4 6AE

REGISTERED NUMBER: 06687748 (England and Wales)

ACCOUNTANTS: Beak Kemmenoe
Chartered Accountants
1-3 Manor Road
Chatham
Kent
ME4 6AE

Chartered Accountants' Report to the Director
on the Unaudited Financial Statements of
Start Monday Ltd

The following reproduces the text of the report prepared for the director in respect of the company's annual unaudited financial statements. In accordance with the Companies Act 2006, the company is only required to file a Balance Sheet. Readers are cautioned that the Income Statement and certain other primary statements and the Report of the Director are not required to be filed with the Registrar of Companies.

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Start Monday Ltd for the year ended 30th September 2022 which comprise the Income Statement, 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 Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed within the ICAEW's regulations and guidance at <http://www.icaew.com/en/membership/regulations-standards-and-guidance>.

This report is made solely to the director of Start Monday Ltd in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Start Monday Ltd and state those matters that we have agreed to state to the director of Start Monday Ltd in this report in accordance with ICAEW Technical Release 07/16AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Start Monday Ltd and its director for our work or for this report.

It is your duty to ensure that Start Monday 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 Start Monday Ltd. You consider that Start Monday 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 Start Monday 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.

Beak Kemmenoe
Chartered Accountants
1-3 Manor Road
Chatham
Kent
ME4 6AE

20th June 2023

Balance Sheet
30th September 2022

	Notes	2022 £	£	2021 £	£
FIXED ASSETS					
Intangible assets	4		905		905
Tangible assets	5		<u>50,937</u>		<u>14,903</u>
			51,842		15,808
CURRENT ASSETS					
Debtors	6	21,065		26,747	
Cash at bank		<u>673,120</u>		<u>511,862</u>	
		694,185		538,609	
CREDITORS					
Amounts falling due within one year	7	<u>89,313</u>		<u>78,873</u>	
NET CURRENT ASSETS			<u>604,872</u>		<u>459,736</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			656,714		475,544
PROVISIONS FOR LIABILITIES			<u>9,678</u>		<u>2,832</u>
NET ASSETS			<u><u>647,036</u></u>		<u><u>472,712</u></u>
CAPITAL AND RESERVES					
Called up share capital			100		100
Retained earnings			<u>646,936</u>		<u>472,612</u>
SHAREHOLDERS' FUNDS			<u><u>647,036</u></u>		<u><u>472,712</u></u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30th September 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 30th September 2022 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his 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 director and authorised for issue on 20th June 2023 and were signed by:

D J Wakeman - Director

1. **STATUTORY INFORMATION**

Start Monday Ltd is a private company, limited by shares, registered in England and Wales. 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.

Intangible assets

Intangible assets are initially measured at cost. After initial recognition, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

Patents and licences are being amortised evenly over their estimated useful life of nil years.

Tangible fixed assets

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

Plant and machinery etc - 20% on reducing balance and 20% on cost

Taxation

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

Pension costs and other post-retirement benefits

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 6 (2021 - 5).

Notes to the Financial Statements - continued
for the Year Ended 30th September 2022

4.	INTANGIBLE FIXED ASSETS		Other intangible assets £
	COST		
	At 1st October 2021 and 30th September 2022		905
	NET BOOK VALUE		
	At 30th September 2022		905
	At 30th September 2021		905
5.	TANGIBLE FIXED ASSETS		Plant and machinery etc £
	COST		
	At 1st October 2021		53,270
	Additions		47,516
	At 30th September 2022		100,786
	DEPRECIATION		
	At 1st October 2021		38,367
	Charge for year		11,482
	At 30th September 2022		49,849
	NET BOOK VALUE		
	At 30th September 2022		50,937
	At 30th September 2021		14,903
6.	DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		
		2022	2021
		£	£
	Trade debtors	18,972	26,747
	Other debtors and prepayments	2,093	-
		<u>21,065</u>	<u>26,747</u>
7.	CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		
		2022	2021
		£	£
	Corporation tax	40,297	44,763
	Taxation and social security	35,994	31,169
	Other creditors and accruals	13,022	2,941
		<u>89,313</u>	<u>78,873</u>

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.