REGISTERED NUMBER: 13019059 (England and Wales)

Unaudited Financial Statements for the Year Ended 30 November 2022

for

ET Creative Ltd

Contents of the Financial Statements
for the Year Ended 30 November 2022

ET Creative Ltd

Company Information
for the Year Ended 30 November 2022

Director:	E Taylor
Registered office:	71-75 Shelton Street London WC2H 9JQ
Registered number:	13019059 (England and Wales)
Accountants:	Ellis & Co Chartered Accountants 114-120 Northgate Street Chester CH1 2HT

Statement of Financial Position
30 November 2022

	Notes	30/11/22 £	30/11/21 £
Current assets			
Debtors	4	4,946	12,274
Cash at bank		75	-
		5,021	12,274
Creditors			
Amounts falling due within one year	5	6,293	6,292
Net current (liabilities)/assets		(1,272)	5,982
Total assets less current liabilities		(1,272)	5,982
Capital and reserves			
Called up share capital	6	1	1
Retained earnings		(1,273)	5,981
Shareholders' funds		(1,272)	5,982

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

The members have not required the company to obtain an audit of its financial statements for the year ended 30 November 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 31 October 2023 and were signed by:

E Taylor - Director

The notes form part of these financial statements

Notes to the Financial Statements
for the Year Ended 30 November 2022

1. Statutory information

ET Creative 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
Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer, usually on despatch of the goods; the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

Revenue from the rendering of services is measured by reference to the stage of completion of the service transaction at the end of the reporting period provided that the outcome can be reliably estimated. When the outcome cannot be reliably estimated, revenue is recognised only to the extent that expenses recognised are recoverable.

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 statement of financial position date.

Deferred tax
Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the statement of financial position 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.

3. Employees and directors

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

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4. Debtors: amounts falling due within one year

	30/11/22	30/11/21
	£	£
Other debtors	4,946	12,274

5. Creditors: amounts falling due within one year

	30/11/22	30/11/21
	£	£
Taxation and social security	-	1,539
Other creditors	6,293	4,753
	6,293	6,292

6. Called up share capital

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	30/11/22	30/11/21
			£	£
1	Ordinary	£1	1	1

7. Related party disclosures

The director has made loans to the company. The balance on these loans at 30 November 2022 was £242 (2021: £589.) The loans are interest free and repayable on demand.