

**SMARTCRISTALYN LTD**  
**UNAUDITED ACCOUNTS**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2022**

**SMARTCRISTALYN LTD**  
**UNAUDITED ACCOUNTS**  
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**SMARTCRISTALYN LTD**  
**COMPANY INFORMATION**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2022**

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<b>Director</b>	Ioana Georgiana Barote
<b>Company Number</b>	12907900 (England and Wales)
<b>Registered Office</b>	7 Clydesdale Avenue Stanmore Middlesex HA7 1LN England

**SMARTCRISTALYN LTD**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT 30 SEPTEMBER 2022**

	Notes	2022 £	2021 £
<b>Fixed assets</b>			
Tangible assets	<u>4</u>	28,072	-
<b>Current assets</b>			
Inventories		2,200	-
Debtors		55,757	-
Cash at bank and in hand		23,578	1
		<u>81,535</u>	<u>1</u>
<b>Creditors: amounts falling due within one year</b>		(46,259)	-
<b>Net current assets</b>		<u>35,276</u>	<u>1</u>
<b>Total assets less current liabilities</b>		63,348	1
<b>Creditors: amounts falling due after more than one year</b>		(23,272)	-
<b>Provisions for liabilities</b>			
Deferred tax		(5,333)	-
<b>Net assets</b>		<u>34,743</u>	<u>1</u>
<b>Capital and reserves</b>			
Called up share capital		1	1
Profit and loss account		34,742	-
<b>Shareholders' funds</b>		<u>34,743</u>	<u>1</u>

For the year ending 30 September 2022 the company was entitled to exemption from audit under section 480 of the Companies Act 2006 relating to dormant companies. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The director acknowledges her 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 the year in accordance with Section 444(2A).

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 and authorised for issue on 15 March 2023 and were signed on its behalf by

Ioana Georgiana Barotc  
Director

Company Registration No. 12907900

**SMARTCRISTALYN LTD**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2022**

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**1 Statutory information**

Smartcristalyn Ltd is a private company, limited by shares, registered in England and Wales, registration number 12907900. The registered office is 7 Clydesdale Avenue, Stanmore, Middlesex, HA7 1LN, England.

**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.

***Turnover***

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

***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:

Plant & machinery	20% reducing balance.
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***Stocks***

Stocks are valued at the lower of cost and net realisable value. Cost is determined on a first in first out basis. Net realisable value represents estimate selling price less cost to complete and sell. Provision is made for slow moving, obsolete or damaged stock where the net realisable value is less than cost.

***Deferred taxation***

Deferred tax arises as a result of including items of income and expenditure in taxation computations in periods different from those in which they are included in the company's accounts. Deferred tax is provided in full on timing differences which result in an obligation to pay more (or less) tax at a future date, at the average tax rates that are expected to apply when the timing differences reverse, based on current tax rates and laws.

Deferred tax assets and liabilities are not discounted.

**SMARTCRISTALYN LTD**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2022**

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***Leased and hire purchase assets***

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against profit on a straight line basis over the lease term.

Assets held under finance leases and hire purchase contracts are capitalised and depreciated over their useful lives. The corresponding lease or hire purchase obligation is treated in the balance sheet as a liability. The interest element of rental obligations is charged to the profit and loss account over the period of the lease at a constant proportion of the outstanding balance of capital repayments.

***Financial instruments***

Basic financial instruments are recognised at amortised cost, except for investments in non-convertible preference and non-puttable ordinary shares which are measured at fair value, with changes recognised in profit or loss. Derivative financial instruments are initially recorded at cost and thereafter at fair value with changes recognised in profit or loss.

**4 Tangible fixed assets**

	<b>Total £</b>
<b>Cost or valuation</b>	
At 1 October 2021	-
Additions	35,090
At 30 September 2022	35,090
<b>Depreciation</b>	
Charge for the year	7,018
At 30 September 2022	7,018
<b>Net book value</b>	
At 30 September 2022	28,072

**5 Average number of employees**

During the year the average number of employees was 2 (2021: 0).

