

**COMPANY REGISTRATION NUMBER: 07103028**

**WOMEN 1ST LIMITED**

**FILLETED UNAUDITED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED**

**30 April 2023**

**WOMEN 1ST LIMITED**  
**FINANCIAL STATEMENTS**

**YEAR ENDED 30 APRIL 2023**

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**WOMEN 1ST LIMITED**  
**OFFICERS AND PROFESSIONAL ADVISERS**

**The board of directors**

Dr A Deans  
Mr F M Imrie

**Company secretary**

Mr G Deans

**Registered office**

Lynton House  
7-12 Tavistock Square  
London  
United Kingdom  
WC1H 9BQ

**Accountants**

TC BSG Valentine Limited  
Chartered Accountants  
Lynton House  
7-12 Tavistock Square  
London  
WC1H 9BQ

**WOMEN 1ST LIMITED**  
**STATEMENT OF FINANCIAL POSITION**

**30 April 2023**

	Note	2023 £	2022 £
<b>FIXED ASSETS</b>			
Tangible assets	5	14,805	18,749
<b>CURRENT ASSETS</b>			
Debtors	6	2,998	2,793
Cash at bank and in hand		247,917	254,147
		250,915	256,940
<b>CREDITORS: amounts falling due within one year</b>	7	( 13,997)	( 13,049)
<b>NET CURRENT ASSETS</b>		236,918	243,891
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		251,723	262,640
<b>NET ASSETS</b>		251,723	262,640
<b>CAPITAL AND RESERVES</b>			
Called up share capital		2	2
Profit and loss account		251,721	262,638
<b>SHAREHOLDERS FUNDS</b>		251,723	262,640

These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with Section 1A of FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In accordance with section 444 of the Companies Act 2006, the statement of income and retained earnings has not been delivered.

For the year ending 30 April 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476 ;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements .

These financial statements were approved by the board of directors and authorised for issue on 21 January 2024 , and are signed on behalf of the board by:

Dr A Deans

Director

Company registration number: 07103028

**WOMEN 1ST LIMITED**  
**NOTES TO THE FINANCIAL STATEMENTS**

**YEAR ENDED 30 APRIL 2023**

**1. General information**

The company is a private company limited by shares, registered in England and Wales. The address of the registered office is Lynton House, 7-12 Tavistock Square, London, WC1H 9BQ, United Kingdom.

**2. Statement of compliance**

These financial statements have been prepared in compliance with Section 1A of FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland'.

**3. Accounting policies**

**Basis of preparation**

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

The financial statements are prepared in sterling, which is the functional currency of the entity.

**Revenue recognition**

Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts and Value Added Tax. 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.

**Amortisation**

Amortisation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful life of that asset as follows:

Goodwill	-	Over 5 years
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If there is an indication that there has been a significant change in amortisation rate, useful life or residual value of an intangible asset, the amortisation is revised prospectively to reflect the new estimates.

**Tangible assets**

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses. An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other comprehensive income and accumulated in equity, except to the extent it reverses a revaluation decrease of the same asset previously recognised in profit or loss. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other comprehensive income to the extent of any previously recognised revaluation increase accumulated in equity in respect of that asset. Where a revaluation decrease exceeds the accumulated revaluation gains accumulated in equity in respect of that asset, the excess shall be recognised in profit or loss.

**Depreciation**

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Motor vehicles	-	20% reducing balance
Equipment	-	25% straight line

**Impairment of fixed assets**

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date. For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets. For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the company are assigned to those units.

**Financial instruments**

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as either financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

#### 4. Intangible assets

	Goodwill £
<b>Cost</b>	
At 1 May 2022 and 30 April 2023	115,000 -----
<b>Amortisation</b>	
At 1 May 2022 and 30 April 2023	115,000 -----
<b>Carrying amount</b>	
At 30 April 2023	— -----
At 30 April 2022	— -----

#### 5. Tangible assets

	Motor vehicles £	Equipment £	Total £
<b>Cost</b>			
At 1 May 2022 and 30 April 2023	35,710 -----	40,245 -----	75,955 -----
<b>Depreciation</b>			
At 1 May 2022	17,426	39,780	57,206
Charge for the year	3,657 -----	287 -----	3,944 -----
At 30 April 2023	21,083 -----	40,067 -----	61,150 -----
<b>Carrying amount</b>			
At 30 April 2023	14,627 -----	178 -----	14,805 -----
At 30 April 2022	18,284 -----	465 -----	18,749 -----

#### 6. Debtors

	2023 £	2022 £
Other debtors	2,998 -----	2,793 -----

#### 7. Creditors: amounts falling due within one year

	2023 £	2022 £
Other creditors	13,997 -----	13,049 -----

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.