REGISTERED NUMBER: 11739979 (England and Wales)

Unaudited Financial Statements for the Year Ended 31 December 2022

for

Pura Stone Limited

Contents of the Financial Statements for the Year Ended 31 December 2022

Pura Stone Limited

Company Information
for the Year Ended 31 December 2022

DIRECTOR:	M Aulakh
REGISTERED OFFICE:	5 Spindle Court Spindle Way Crawley West Sussex RH10 1AX
REGISTERED NUMBER:	11739979 (England and Wales)
ACCOUNTANTS:	Bentleys Accounting Limited Suite 6, 141/143 South Road Haywards Heath West Sussex RH16 4LY

Pura Stone Limited (Registered number: 11739979)

Balance Sheet
31 December 2022

	Notes	31.12.22 £	£	31.12.21 £	£
FIXED ASSETS					
Intangible assets	4		500		1,000
Tangible assets	5		409		511
			909		1,511
CURRENT ASSETS					
Debtors	6	2,200		2,200	
Cash at bank		425,993		319,666	
		428,193		321,866	
CREDITORS					
Amounts falling due within one year	7	169,494		142,992	
NET CURRENT ASSETS			258,699		178,874
TOTAL ASSETS LESS CURRENT LIABILITIES			259,608		180,385
CAPITAL AND RESERVES					
Called up share capital			1		1
Retained earnings	8		259,607		180,384
SHAREHOLDERS' FUNDS			259,608		180,385

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 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 7 February 2023 and were signed by:

M Aulakh - Director

1. STATUTORY INFORMATION

Pura Stone Limited 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.

Goodwill
Goodwill, being the amount paid in connection with the acquisition of a business in 2019, is being amortised evenly over its estimated useful life of five years.

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.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.
Computer equipment - 20% on reducing balance

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.

Hire purchase and leasing commitments
Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 1 (2021 - 1) .

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4. INTANGIBLE FIXED ASSETS

	Goodwill
	£
COST	
At 1 January 2022	
and 31 December 2022	2,500
AMORTISATION	
At 1 January 2022	1,500
Charge for year	500
At 31 December 2022	2,000
NET BOOK VALUE	
At 31 December 2022	500
At 31 December 2021	1,000

5. TANGIBLE FIXED ASSETS

	Computer equipment
	£
COST	
At 1 January 2022	
and 31 December 2022	999
DEPRECIATION	
At 1 January 2022	488
Charge for year	102
At 31 December 2022	590
NET BOOK VALUE	
At 31 December 2022	409
At 31 December 2021	511

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.22	31.12.21
	£	£
Prepayments and accrued income	2,200	2,200

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.22	31.12.21
	£	£
Trade creditors	14,868	15,601
Tax	27,990	17,863
VAT	11,206	40,073
Directors' current accounts	113,480	67,505
Accrued expenses	1,950	1,950
	169,494	142,992

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8. RESERVES

	Retained earnings £
At 1 January 2022	180,384
Profit for the year	119,223
Dividends	(40,000)
At 31 December 2022	259,607