

Unaudited Financial Statements
for the Year Ended 30th June 2023
for
Trink Jewellery Limited

Neil Westwood & Co.
Chartered Accountants
101 Dixons Green Road
Dudley
West Midlands
DY2 7DJ

**Contents of the Financial Statements
for the Year Ended 30th June 2023**

	Page
Company Information	1
Chartered Accountants' Report	2
Balance Sheet	3
Notes to the Financial Statements	5

Trink Jewellery Limited

**Company Information
for the Year Ended 30th June 2023**

DIRECTORS:

A Charlesworth
Mrs H A Charlesworth

REGISTERED OFFICE:

101 Dixons Green Road
Dudley
West Midlands
DY2 7DJ

REGISTERED NUMBER:

10292522 (England and Wales)

ACCOUNTANTS:

Neil Westwood & Co.
Chartered Accountants
101 Dixons Green Road
Dudley
West Midlands
DY2 7DJ

**Chartered Accountants' Report to the Board of Directors
on the Unaudited Financial Statements of
Trink Jewellery Limited**

The following reproduces the text of the report prepared for the directors 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 Directors 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 Trink Jewellery Limited for the year ended 30th June 2023 which comprise the Statement of Income and Retained Earnings, 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 Board of Directors of Trink Jewellery Limited, as a body, in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Trink Jewellery Limited and state those matters that we have agreed to state to the Board of Directors of Trink Jewellery Limited, as a body, 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 Trink Jewellery Limited and its Board of Directors, as a body, for our work or for this report.

It is your duty to ensure that Trink Jewellery Limited 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 Trink Jewellery Limited. You consider that Trink Jewellery Limited 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 Trink Jewellery Limited. 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.

Neil Westwood & Co.
Chartered Accountants
101 Dixons Green Road
Dudley
West Midlands
DY2 7DJ

19th March 2024

Trink Jewellery Limited (Registered number: 10292522)

Balance Sheet
30th June 2023

		2023	2022
	Notes	£	£
CURRENT ASSETS			
Debtors	4	29,726	18,554
Cash at bank		-	2,699
		<u>29,726</u>	<u>21,253</u>
CREDITORS			
Amounts falling due within one year	5	<u>29,697</u>	<u>21,119</u>
NET CURRENT ASSETS		<u>29</u>	<u>134</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>29</u>	<u>134</u>
CAPITAL AND RESERVES			
Called up share capital		2	2
Retained earnings		<u>27</u>	<u>132</u>
SHAREHOLDERS' FUNDS		<u>29</u>	<u>134</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30th June 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 30th June 2023 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their 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 notes form part of these financial statements

Balance Sheet - continued
30th June 2023

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 Statement of Income and Retained Earnings has not been delivered.

The financial statements were approved by the Board of Directors and authorised for issue on 19th March 2024 and were signed on its behalf by:

A Charlesworth - Director

**Notes to the Financial Statements
for the Year Ended 30th June 2023**

1. STATUTORY INFORMATION

Trink Jewellery 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.

Taxation

Taxation for the year comprises current and deferred tax. Tax is recognised in the Statement of Income and Retained Earnings, 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.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 2 (2022 - 1).

Notes to the Financial Statements - continued
for the Year Ended 30th June 2023

4. **DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023	2022
	£	£
Trade debtors	15,957	10,397
Amounts owed by associates	5,092	-
Other debtors	8,677	8,157
	<u>29,726</u>	<u>18,554</u>

5. **CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023	2022
	£	£
Bank loans and overdrafts	4,853	-
Trade creditors	2,061	1,705
Taxation and social security	21,290	16,959
Other creditors	1,493	2,455
	<u>29,697</u>	<u>21,119</u>

6. **DIRECTORS' ADVANCES, CREDITS AND GUARANTEES**

The following advances and credits to directors subsisted during the years ended 30th June 2023 and 30th June 2022:

	2023	2022
	£	£
A Charlesworth and Mrs H A Charlesworth		
Balance outstanding at start of year	6,212	5,366
Amounts advanced	5,668	6,466
Amounts repaid	(5,279)	(5,620)
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of year	<u>6,601</u>	<u>6,212</u>

7. **ULTIMATE CONTROLLING PARTY**

The shareholders are the controlling parties by virtue of their controlling shareholdings.

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.