

Registered Number:04148502

England and Wales

Sophia Grace Limited

Unaudited Financial Statements

For the year ended 31 March 2025

Sophia Grace Limited
Statement of Financial Position
As at 31 March 2025

	Notes	2025 £	2024 £
Current assets			
Inventories	2	581,702	335,502
Trade and other receivables	3	(1,257)	51,560
Cash and cash equivalents		201,174	313,022
		781,619	700,084
Trade and other payables: amounts falling due within one year	4	(112,268)	(1,249)
Net current assets		669,351	698,835
Total assets less current liabilities		669,351	698,835
Net assets		669,351	698,835
Capital and reserves			
Called up share capital		4	4
Retained earnings		669,347	698,831
Shareholders' funds		669,351	698,835

For the year ended 31 March 2025 the company was entitled to exemption from audit under Section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2025 in accordance with Section 476 of the Companies Act 2006

The director acknowledges his responsibilities for: a) ensuring that the company keeps proper 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 Section 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.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

These financial statements were approved and authorised for issue by the Board on 24 June 2025 and were signed by:

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D E Wheelwright Director

The notes form part of these financial statements

Sophia Grace Limited
Notes to the Financial Statements
For the year ended 31 March 2025

Statutory Information

Sophia Grace Limited is a private limited company, limited by shares, domiciled in England and Wales, registration number 04148502.

Registered address:

High House Barn
Thorney Lane
Midgley
Halifax
HX2 6UY

The presentation currency is £ sterling.

1. Accounting policies

Basis of preparing the financial statements

These financial statements have been prepared in accordance with the provisions of Section 1A of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006. The financial statements have been prepared under the historical costs convention as modified by the revaluation of certain assets.

Property, plant and equipment

Property, plant and equipment, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Plant and Machinery	15% Reducing balance
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2. Inventories

	2025	2024
	£	£
Stocks	581,702	335,502

3. Trade and other receivables

	2025	2024
	£	£
Prepayments and accrued income	1,622	1,416
Amounts owed by directors	-	3,023
Other debtors	(2,879)	47,121
	(1,257)	51,560

The debtors above include the following amounts falling due after more than one year:

Prepayments and accrued income	1,622	1,416
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Sophia Grace Limited
Notes to the Financial Statements Continued
For the year ended 31 March 2025

4. Trade and other payables: amounts falling due within one year

	2025	2024
	£	£
Taxation and social security	24	249
Accruals and deferred income	1,000	1,000
Directors' loan accounts	111,244	-
	112,268	1,249

5. Average number of persons employed

During the year the average number of employees was 2 (2024 : 2)