

REGISTERED NUMBER: 08781902 (England and Wales)

Unaudited Financial Statements for the Year Ended 31 December 2024

for

Sant' Elia Limited

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for the Year Ended 31 December 2024**

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Sant' Elia Limited

Company Information
for the Year Ended 31 December 2024

DIRECTORS:

Mr J P Avis
Mrs I E Avis
Mrs C C Brasier

REGISTERED OFFICE:

3a Bellmere Gardens
Malvern
WR14 3HE

REGISTERED NUMBER:

08781902 (England and Wales)

ACCOUNTANTS:

Thomas Croft Limited
Accountants And Taxation Consultants
Solent House
107a Alma Road
Portswood
Southampton
Hampshire
SO14 6UY

Sant' Elia Limited (Registered number: 08781902)

Balance Sheet
31 December 2024

	Notes	31.12.24 £	£	31.12.23 £	£
FIXED ASSETS					
Tangible assets	4		935		-
CURRENT ASSETS					
Stocks	5	5,068		5,068	
Debtors	6	6,571		-	
Cash at bank and in hand		<u>8,184</u>		<u>20,298</u>	
		19,823		25,366	
CREDITORS					
Amounts falling due within one year	7	<u>27,852</u>		<u>32,750</u>	
NET CURRENT LIABILITIES			<u>(8,029)</u>		<u>(7,384)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>(7,094)</u>		<u>(7,384)</u>
CAPITAL AND RESERVES					
Called up share capital	8		100		100
Retained earnings	9		<u>(7,194)</u>		<u>(7,484)</u>
SHAREHOLDERS' FUNDS			<u>(7,094)</u>		<u>(7,384)</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2024 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
31 December 2024

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 Board of Directors and authorised for issue on 27 September 2025 and were signed on its behalf by:

Mr J P Avis - Director

Notes to the Financial Statements
for the Year Ended 31 December 2024

1. STATUTORY INFORMATION

Sant' Elia 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.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- 25% on reducing balance
Computer equipment	- 33% on cost

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

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.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was NIL (2023 - NIL).

Notes to the Financial Statements - continued
for the Year Ended 31 December 2024

4.	TANGIBLE FIXED ASSETS			
		Plant and machinery	Computer equipment	Totals
		£	£	£
	COST			
	Additions	<u>376</u>	<u>571</u>	<u>947</u>
	At 31 December 2024	<u>376</u>	<u>571</u>	<u>947</u>
	DEPRECIATION			
	Charge for year	<u>8</u>	<u>4</u>	<u>12</u>
	At 31 December 2024	<u>8</u>	<u>4</u>	<u>12</u>
	NET BOOK VALUE			
	At 31 December 2024	<u>368</u>	<u>567</u>	<u>935</u>
5.	STOCKS			
			31.12.24	31.12.23
			£	£
	Stocks		<u>5,068</u>	<u>5,068</u>
6.	DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR			
			31.12.24	31.12.23
			£	£
	Trade debtors		4,736	-
	VAT		<u>1,835</u>	-
			<u>6,571</u>	<u>-</u>
7.	CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR			
			31.12.24	31.12.23
			£	£
	Trade creditors		2,433	7,251
	Corporation tax		-	2
	Directors' current accounts		24,179	24,297
	Accrued expenses		<u>1,240</u>	<u>1,200</u>
			<u>27,852</u>	<u>32,750</u>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2024

8. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	31.12.24	31.12.23
		£	£	£
100	Ordinary	£1	<u>100</u>	<u>100</u>

9. RESERVES

	Retained earnings £
At 1 January 2024	(7,484)
Profit for the year	<u>290</u>
At 31 December 2024	<u>(7,194)</u>

10. DIRECTORS' ADVANCES, CREDITS AND GUARANTEES

The following advances and credits to directors subsisted during the year ended 31 December 2024 and the period ended 31 December 2023:

	31.12.24	31.12.23
	£	£
Mr J P Avis		
Balance outstanding at start of year	(13,508)	(8,908)
Amounts advanced	2,834	860
Amounts repaid	(202)	(5,460)
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of year	<u>(10,876)</u>	<u>(13,508)</u>
Mrs I E Avis		
Balance outstanding at start of year	(9,329)	(8,908)
Amounts advanced	-	468
Amounts repaid	-	(889)
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of year	<u>(9,329)</u>	<u>(9,329)</u>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2024

10. **DIRECTORS' ADVANCES, CREDITS AND GUARANTEES - continued**

Mrs C C Brasier

Balance outstanding at start of year	(1,461)	-
Amounts advanced	-	4,000
Amounts repaid	(2,513)	(5,461)
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of year	<u>(3,974)</u>	<u>(1,461)</u>

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.