

Unaudited Financial Statements for the Year Ended 31 December 2022

for

Eden Pubs Limited

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

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

Eden Pubs Limited  
Company Information  
for the Year Ended 31 December 2022

**DIRECTORS:** Mrs L J Eden-Brown  
J Brown  
Ms I G Eden-Brown

**SECRETARY:** Mrs L J Eden-Brown

**REGISTERED OFFICE:** First Floor,  
The Estate Office  
The Green, Lewes Road  
Ringmer  
East Sussex  
BN8 5QE

**REGISTERED NUMBER:** 04126301 (England and Wales)

**ACCOUNTANTS:** Caburn Accountants Limited  
Chartered Certified Accountants  
First Floor,  
The Estate Office  
The Green, Lewes Road  
Ringmer  
East Sussex  
BN8 5QE

Balance Sheet  
31 December 2022

	Notes	31.12.22 £	£	31.12.21 £	£
<b>FIXED ASSETS</b>					
Investment property	4		1,108,000		1,108,000
<b>CURRENT ASSETS</b>					
Cash at bank		18,923		32,751	
<b>CREDITORS</b>					
Amounts falling due within one year	5	<u>233,735</u>		<u>271,285</u>	
<b>NET CURRENT LIABILITIES</b>			<u>(214,812)</u>		<u>(238,534)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			893,188		869,466
<b>PROVISIONS FOR LIABILITIES</b>			<u>24,373</u>		<u>24,373</u>
<b>NET ASSETS</b>			<u><u>868,815</u></u>		<u><u>845,093</u></u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital			1,000		1,000
Other reserves	6		19,100		19,100
Retained earnings	6		<u>848,715</u>		<u>824,993</u>
<b>SHAREHOLDERS' FUNDS</b>			<u><u>868,815</u></u>		<u><u>845,093</u></u>

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 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 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 26 September 2023 and were signed on its behalf by:

Mrs L J Eden-Brown - Director

Notes to the Financial Statements  
for the Year Ended 31 December 2022

1. **STATUTORY INFORMATION**

Eden Pubs 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 as modified by the revaluation of certain assets.

**Turnover**

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

**Investment property**

Investment property is shown at most recent valuation. Any aggregate surplus or deficit arising from changes in fair value is recognised in profit or loss.

**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.

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 2 (2021 - 2) .

4. **INVESTMENT PROPERTY**

	Total £
<b>FAIR VALUE</b>	
At 1 January 2022	
and 31 December 2022	1,108,000
<b>NET BOOK VALUE</b>	
At 31 December 2022	1,108,000
At 31 December 2021	1,108,000

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2022

4. **INVESTMENT PROPERTY - continued**

Fair value at 31 December 2022 is represented by:

	£
Valuation in 2014	122,321
Valuation in 2015	20,000
Valuation in 2016	20,000
Valuation in 2017	40,000
Valuation in 2018	10,000
Valuation in 2019	21,000
Valuation in 2020	21,420
Valuation in 2021	15,580
Cost	837,679
	<u>1,108,000</u>

If the investment property had not been revalued it would have been included at the following historical cost:

	31.12.22 £	31.12.21 £
Cost	<u>837,679</u>	<u>837,679</u>

The investment property was valued on an open market basis on 31 December 2022 by the directors .

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

	31.12.22 £	31.12.21 £
Tax	11,429	12,095
Other creditors	101,701	101,701
Directors' current accounts	103,255	139,979
Accruals and deferred income	<u>17,350</u>	<u>17,510</u>
	<u>233,735</u>	<u>271,285</u>

6. **RESERVES**

	Retained earnings £	Other reserves £	Totals £
At 1 January 2022	824,993	19,100	844,093
Profit for the year	48,722		48,722
Dividends	<u>(25,000)</u>		<u>(25,000)</u>
At 31 December 2022	<u>848,715</u>	<u>19,100</u>	<u>867,815</u>

Eden Pubs Limited

Report of the Accountants to the Directors of  
Eden Pubs 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.**

As described on the Balance Sheet you are responsible for the preparation of the financial statements for the year ended 31 December 2022 set out on pages three to six and you consider that the company is exempt from an audit.

In accordance with your instructions, we have compiled these unaudited financial statements in order to assist you to fulfil your statutory responsibilities, from the accounting records and information and explanations supplied to us.

Caburn Accountants Limited  
Chartered Certified Accountants  
First Floor,  
The Estate Office  
The Green, Lewes Road  
Ringmer  
East Sussex  
BN8 5QE

26 September 2023

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.