

Dees Fish Bar Limited

Unaudited Financial Statements for the Year Ended 31 October 2022

Salway and Wright
22 Church Street
Holbeach
Lincolnshire
PE12 7LL

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

	Page
Company Information	1
Balance Sheet	2 to 3
Notes to the Financial Statements	4 to 5

Dees Fish Bar Limited

Company Information
for the Year Ended 31 October 2022

DIRECTOR: K T Ward

SECRETARY: Mrs T A Ward

REGISTERED OFFICE: 32 The Crescent
Spalding
Lincolnshire
PE11 1AF

REGISTERED NUMBER: 06900930 (England and Wales)

ACCOUNTANTS: Salway and Wright
22 Church Street
Holbeach
Lincolnshire
PE12 7LL

Balance Sheet
31 October 2022

	Notes	31.10.22 £	£	31.10.21 £	£
FIXED ASSETS					
Intangible assets	4		64,000		64,000
CURRENT ASSETS					
Stocks		515		515	
Debtors	5	5,827		9,128	
Cash at bank and in hand		<u>3,217</u>		<u>50</u>	
		9,559		9,693	
CREDITORS					
Amounts falling due within one year	6	<u>55,757</u>		<u>53,369</u>	
NET CURRENT LIABILITIES			(46,198)		(43,676)
TOTAL ASSETS LESS CURRENT LIABILITIES			17,802		20,324
CREDITORS					
Amounts falling due after more than one year	7		<u>13,354</u>		<u>17,542</u>
NET ASSETS			<u>4,448</u>		<u>2,782</u>
CAPITAL AND RESERVES					
Called up share capital			2		2
Retained earnings			<u>4,446</u>		<u>2,780</u>
SHAREHOLDERS' FUNDS			<u>4,448</u>		<u>2,782</u>

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

The members have not required the company to obtain an audit of its financial statements for the year ended 31 October 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 9 June 2023 and were signed by:

K T Ward - Director

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

1. **STATUTORY INFORMATION**

Dees Fish Bar 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 0, is being amortised evenly over its estimated useful life of nil 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.

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.

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 4 (2021 - 4) .

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

4. INTANGIBLE FIXED ASSETS

Goodwill
£

COST

At 1 November 2021
and 31 October 2022

70,000

AMORTISATION

At 1 November 2021
and 31 October 2022

6,000

NET BOOK VALUE

At 31 October 2022

64,000

At 31 October 2021

64,000

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

31.10.22	31.10.21
£	£
<u>5,827</u>	<u>9,128</u>

Other debtors

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

31.10.22	31.10.21
£	£
25,767	5,644
5,693	6,173
24,297	347
-	41,205
<u>55,757</u>	<u>53,369</u>

Bank loans and overdrafts

Trade creditors

Taxation and social security

Other creditors

7. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

31.10.22	31.10.21
£	£
<u>13,354</u>	<u>17,542</u>

Bank loans

Amounts falling due in more than five years:

Repayable by instalments

Bank loans more 5 yr by instal

<u>-</u>	<u>3,508</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.