D & J BARS LTD UNAUDITED ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2022

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D & J BARS LTD COMPANY INFORMATION FOR THE YEAR ENDED 31 AUGUST 2022

Directors Mangion, Jayke John

Figiel, Joanna

Company Number 08194940 (England and Wales)

Registered Office 1st Floor Olympus House

Quedgeley Gloucester GL2 4NF United Kingdom

Accountants Virgate Accounts Ltd

Olympus House Quedgeley Gloucester Gloucestershire GL2 4NF

D & J BARS LTD STATEMENT OF FINANCIAL POSITION AS AT 31 AUGUST 2022

r	Notes	2022 £	2021 £
Fixed assets			
Tangible assets	<u>4</u>	(42)	933
Current assets			
Debtors Cash at bank and in hand	5	145,612 6,644	75,403 20,704
	_	152,256	96,107
Creditors: amounts falling due within one year	<u>6</u>	(100,471)	(72,973)
Net current assets		51,785	23,134
Total assets less current liabilities		51,743	24,067
Creditors: amounts falling due after more than one year	7	(35,977)	(23,597)
Net assets	_	15,766	470
Capital and reserves	_		
Called up share capital Profit and loss account		2 15,764	2 468
Shareholders' funds	_	15,766	470

For the year ending 31 August 2022 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 in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with the provisions of FRS 102 Section 1A - Small Entities. The profit and loss account has not been delivered to the Registrar of Companies.

The financial statements were approved by the Board of Directors and authorised for issue on 8 August 2023 and were signed on its behalf by

Mangion, Jayke John Director

Company Registration No. 08194940

D & J BARS LTD NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2022

1 Statutory information

D & J BARS LTD is a private company, limited by shares, registered in England and Wales, registration number 08194940. The registered office is 1st Floor Olympus House, Quedgeley, Gloucester, GL2 4NF, United Kingdom.

2 Compliance with accounting standards

The accounts have been prepared in accordance with the provisions of FRS 102 Section 1A Small Entities. There were no material departures from that standard.

3 Accounting policies

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year, and also have been consistently applied within the same accounts.

Basis of preparation

The accounts have been prepared under the historical cost convention as modified by the revaluation of certain fixed assets.

Presentation currency

The accounts are presented in £ sterling.

Tangible fixed assets and depreciation

Tangible assets are included at cost less depreciation and impairment. Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives:

Plant & machinery 25% reducing balance

4	Tangible fixed assets	Plant & machinery £
	Cost or valuation	At cost
	At 1 September 2021	4,875
	At 31 August 2022	4,875
	Depreciation	
	At 1 September 2021	3,942
	Charge for the year	975
	At 31 August 2022	4,917
	Net book value	
	At 31 August 2022	(42)
	At 31 August 2021	933

D & J BARS LTD NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2022

5	Debtors	2022	2021
		£	£
	Amounts falling due within one year		
	Trade debtors	12,000	46,500
	Amounts due from group undertakings etc.	-	46,688
	Other debtors	44,508	7,215
		56,508	100,403
	Amounts falling due after more than one year		
	Amounts due from group undertakings etc.	89,104	(25,000)
6	Creditors: amounts falling due within one year	2022	2021
U	Creditors, amounts failing due within one year	£	£
	Bank loans and overdrafts	5,000	-
	VAT	16,524	27,245
	Trade creditors	-	495
	Amounts owed to group undertakings and other participating interests	22,913	-
	Taxes and social security	53,124	42,323
	Other creditors Accruals	2,910	2,910
		100 471	72.072
		100,471	72,973
7	Creditors: amounts falling due after more than one year	2022	2021
		£	£
	Bank loans	13,777	23,597
	Amounts owed to group undertakings and other participating interests	22,200	-
		35,977	23,597

8 Average number of employees

During the year the average number of employees was 2 (2021: 2).

