

Abridged Accounts  
for the year ended 31 October 2021  
for  
**TOMS DELI LIMITED**

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**Accountant's report**

You consider that the company is exempt from an audit for the year ended 31 October 2021 . You have acknowledged, on the balance sheet, your responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts. These responsibilities include preparing accounts that give a true and fair view of the state of affairs of the company at the end of the financial year and of its profit or loss for the financial year.

In accordance with your instructions, we have prepared the accounts which comprise the Profit and Loss Account, the Statement of Comprehensive Income, the Balance Sheet, the Statement of Changes in Equity and the related notes from the accounting records of the company and on the basis of information and explanations you have given to us.

We have not carried out an audit or any other review, and consequently we do not express any opinion on these accounts.

Brumijan Ltd t/a all about accounting  
31 October 2021

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Brumijan Ltd t/a all about accounting  
West Gate Lodge  
Cams Hall Estate  
Fareham  
PO16 8UP  
26 January 2022

**TOMS DELI LIMITED**  
**Statement of Financial Position**  
**As at 31 October 2021**

	<b>Notes</b>	<b>2021</b> <b>£</b>	<b>2020</b> <b>£</b>
<b>Fixed assets</b>			
Tangible fixed assets		3,220	4,294
		<b>3,220</b>	<b>4,294</b>
<b>Current assets</b>			
Stocks		2,000	2,000
Debtors		0	1,101
Cash at bank and in hand		109,572	117,640
		<b>111,572</b>	<b>120,741</b>
<b>Creditors: amount falling due within one year</b>		(55,312)	(47,031)
<b>Net current assets</b>		<b>56,260</b>	<b>73,710</b>
<b>Total assets less current liabilities</b>		59,480	78,004
<b>Creditors: amount falling due after more than one year</b>		(47,378)	(50,000)
<b>Net assets</b>		<b>12,102</b>	<b>28,004</b>
<b>Capital and reserves</b>			
Called up share capital		100	100
Profit and loss account		12,002	27,904
<b>Shareholder's funds</b>		<b>12,102</b>	<b>28,004</b>

For the year ended 31 October 2021 the company was entitled to exemption from audit under section 477 of the companies act 2006 relating to small companies.

Director's responsibilities:

1. The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.
2. The directors acknowledge their responsibilities for complying with the requirements of the companies act 2006 with respect to accounting records and the preparation of accounts.

These financial statements 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 Part 15 of the Companies Act 2006. In accordance with Section 444 of the Companies Act 2006, the income statement has not been delivered to the Registrar of Companies.

The members have agreed to the preparation of abridged accounts for this accounting period in accordance with section 444(2A).

The financial statements were approved by the director on 26 January 2022 and were signed by:

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Tommaso Romita  
Director

# TOMS DELI LIMITED

## Notes to the Abridged Financial Statements

### For the year ended 31 October 2021

#### **General Information**

TOMS DELI LIMITED is a private company, limited by shares, registered in England and Wales, registration number 11285320, registration address 56 St. Georges Street, Winchester, Hampshire, SO23 8AH

The presentation currency is £ sterling.

#### **1. Accounting policies**

##### **Significant accounting policies**

##### **Statement of compliance**

These financial statements have been prepared in compliance with FRS 102 – The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

##### **Basis of preparation**

The financial statements have been prepared on the going concern basis and under the historical cost convention as modified by the revaluation of land and buildings and certain financial instruments measured at fair value in accordance with the accounting policies.

The financial statements are prepared in sterling which is the functional currency of the company.

##### **Turnover**

Turnover comprises the invoiced value of goods and services supplied by the company, net of Value Added Tax and trade discounts.

##### **Government grants**

Government grants received are credited to deferred income. Grants towards capital expenditure are released to the income statement over the expected useful life of the assets. Grants received towards revenue expenditure are released to the income statement as the related expenditure is incurred.

##### **Website cost**

Planning and operating costs for the company's website are charged to the income statement as incurred.

##### **Taxation**

Taxation represents the sum of tax currently payable and deferred tax. Tax is recognised in the statement of income, except to the extent that it relates to items recognised in other comprehensive income or directly in capital and reserves.

The company's liability for current tax is calculated using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

Current and deferred tax assets and liabilities are not discounted

##### **Deferred taxation**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the reporting date.

Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the reporting date 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.

Current and deferred tax assets and liabilities are not discounted.

##### **Tangible fixed assets**

Tangible fixed assets, 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:

Fixtures and Fittings

25% Reducing Balance

## Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow moving items. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

## 2. Average number of employees

Average number of employees during the year was 11 (2020 : 7).

## 3. Tangible fixed assets

Cost or valuation	Fixtures and Fittings	Computer Equipment	Total
	£	£	£
At 01 November 2020	4,751	1,375	6,126
Additions	-	-	-
Disposals	-	-	-
At 31 October 2021	<b>4,751</b>	<b>1,375</b>	<b>6,126</b>
<b>Depreciation</b>			
At 01 November 2020	1,488	344	1,832
Charge for year	816	258	1,074
On disposals	-	-	-
At 31 October 2021	<b>2,304</b>	<b>602</b>	<b>2,906</b>
<b>Net book values</b>			
Closing balance as at 31 October 2021	<b>2,447</b>	<b>773</b>	<b>3,220</b>
Opening balance as at 01 November 2020	<b>3,263</b>	<b>1,031</b>	<b>4,294</b>

## 4. Share Capital

Allotted, called up and fully paid	2021	2020
	£	£
100 Class A shares of £1.00 each	100	100
	<b>100</b>	<b>100</b>

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.