

The Delicatessen Company Limited

Abridged Financial Statements for the Period 1st January 2022 to 30th June 2022

Walters & Company
Certified Practising Accountants
1-3 High Street
Great Dunmow
Essex
CM6 1UU

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for the period 1st January 2022 to 30th June 2022**

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The Delicatessen Company Limited
Company Information
for the period 1st January 2022 to 30th June 2022

Director: M P Swindon

Registered office: 1-3 High Street
Great Dunmow
Essex
CM6 1UU

Registered number: 11508224 (England and Wales)

Accountants: Walters & Company
Certified Practising Accountants
1-3 High Street
Great Dunmow
Essex
CM6 1UU

The Delicatessen Company Limited (Registered number: 11508224)

**Abridged Balance Sheet
30th June 2022**

	Notes	30/6/22 £	£	31/12/21 £	£
Fixed assets					
Intangible assets	4		94,426		94,619
Tangible assets	5		<u>21,983</u>		<u>24,848</u>
			116,409		119,467
Current assets					
Stocks		-		17,071	
Debtors		9,558		118,481	
Cash at bank and in hand		<u>169,942</u>		<u>261,827</u>	
		179,500		397,379	
Creditors					
Amounts falling due within one year		<u>232,268</u>		<u>387,121</u>	
Net current (liabilities)/assets			<u>(52,768)</u>		<u>10,258</u>
Total assets less current liabilities			63,641		129,725
Creditors					
Amounts falling due after more than one year			<u>29,167</u>		<u>34,167</u>
Net assets			<u>34,474</u>		<u>95,558</u>
Capital and reserves					
Called up share capital	6		100		100
Retained earnings			<u>34,374</u>		<u>95,458</u>
Shareholders' funds			<u>34,474</u>		<u>95,558</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 30th June 2022.

The members have not required the company to obtain an audit of its financial statements for the period ended 30th June 2022 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:

- ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- 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

The Delicatessen Company Limited (Registered number: 11508224)

Abridged Balance Sheet - continued
30th June 2022

The financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

All the members have consented to the preparation of an abridged Income Statement and an abridged Balance Sheet for the period ended 30th June 2022 in accordance with Section 444(2A) of the Companies Act 2006.

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 26th October 2023 and were signed by:

M P Swindon - Director

**Notes to the Financial Statements
for the period 1st January 2022 to 30th June 2022**

1. Statutory information

The Delicatessen Company 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 2021, is being amortised evenly over its estimated useful life of three 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.

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	- 15% on reducing balance
Fixtures and fittings	- 25% on 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.

Taxation

Taxation for the period 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.

Notes to the Financial Statements - continued
for the period 1st January 2022 to 30th June 2022

2. Accounting policies - continued

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 period 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.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

3. Employees and directors

The average number of employees during the period was 21 (2021 - 40) .

4. Intangible fixed assets

	Totals
	£
Cost	
At 1st January 2022	141,929
Additions	<u>28,154</u>
At 30th June 2022	<u>170,083</u>
Amortisation	
At 1st January 2022	47,310
Amortisation for period	<u>28,347</u>
At 30th June 2022	<u>75,657</u>
Net book value	
At 30th June 2022	<u>94,426</u>
At 31st December 2021	<u>94,619</u>

The Delicatessen Company Limited (Registered number: 11508224)

**Notes to the Financial Statements - continued
for the period 1st January 2022 to 30th June 2022**

5. Tangible fixed assets

	Totals
	£
Cost	
At 1st January 2022	29,229
Additions	<u>728</u>
At 30th June 2022	<u>29,957</u>
Depreciation	
At 1st January 2022	4,381
Charge for period	<u>3,593</u>
At 30th June 2022	<u>7,974</u>
Net book value	
At 30th June 2022	<u>21,983</u>
At 31st December 2021	<u>24,848</u>

6. Called up share capital

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	30/6/22 £	31/12/21 £
100	Ordinary	1	<u>100</u>	<u>100</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.