

Company Registration No. 04274675 (England and Wales)

Tafarnau Cymru Cyf

**Unaudited financial statements
for the year ended 24 September 2022**

Pages for filing with the registrar

Tafarnau Cymru Cyf

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Statement of financial position

As at 24 September 2022

			2022		2021
	Notes	£	£	£	£
Current assets		-		-	
Creditors: amounts falling due within one year	3	(181)		(181)	
Net current liabilities			(181)		(181)
Capital and reserves					
Called up share capital			1		1
Profit and loss reserves			(182)		(182)
Total equity			(181)		(181)

The directors of the company have elected not to include a copy of the income statement within the financial statements.

For the financial year ended 24 September 2022 the company was entitled to exemption from audit under section 480 of the Companies Act 2006 relating to dormant companies.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the board of directors and authorised for issue on 23 June 2023 and are signed on its behalf by:

Kristian Gumbrell
Director

Company Registration No. 04274675 (England and Wales)

Tafarnau Cymru Cyf

Notes to the financial statements

For the year ended 24 September 2022

1 Accounting policies

Company information

Tafarnau Cymru Cyf is a private company limited by shares incorporated in England and Wales. The registered office is Office Above the Brewpub, 2a Corsica Street, London, N5 1JJ.

1.1 Accounting convention

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the requirements of the Companies Act 2006 as applicable to companies subject to the small companies regime. The disclosure requirements of section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £1.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

This company is a qualifying entity for the purposes of FRS 102, being a member of a group where the parent of that group prepares publicly available consolidated financial statements, including this company, which are intended to give a true and fair view of the assets, liabilities, financial position and profit or loss of the group. The company has therefore taken advantage of exemptions from the following disclosure requirements:

- Section 4 'Statement of Financial Position' – Reconciliation of the opening and closing number of shares;
- Section 7 'Statement of Cash Flows' – Presentation of a statement of cash flow and related notes and disclosures;
- Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instrument Issues' – Carrying amounts, interest income/expense and net gains/losses for each category of financial instrument; basis of determining fair values; details of collateral, loan defaults or breaches, details of hedges, hedging fair value changes recognised in profit or loss and in other comprehensive income;
- Section 33 'Related Party Disclosures' – Compensation for key management personnel.

The financial statements of the company are consolidated in the financial statements of Brewhouse & Kitchen Limited. These consolidated financial statements are available from its registered office, Office above the Brewpub, 2a Corsica Street, London, N5 1JJ.

1.2 Going concern

The entity did not trade in the period and will remain dormant for the foreseeable future.

Notes to the financial statements (continued)
For the year ended 24 September 2022

1 Accounting policies (continued)

1.3 Profit and loss account

The company has not traded during the year or the preceding financial period. During this time, the company received no income and incurred no expenditure and therefore no Profit and loss account is presented in these financial statements.

1.4 Cash at bank and in hand

Cash and cash equivalents are basic financial assets and include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.5 Financial instruments

The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the company's statement of financial position when the company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Classification of financial liabilities

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

1.6 Equity instruments

Equity instruments issued by the company are recorded at the proceeds received, net of transaction costs. Dividends payable on equity instruments are recognised as liabilities once they are no longer at the discretion of the company.

Changes in the fair value of derivatives that are designated and qualify as fair value hedges are recognised in profit or loss immediately, together with any changes in the fair value of the hedged asset or liability that are attributable to the hedged risk.

2 Employees

The average monthly number of persons employed by the company during the year was 0 (2021 - 0).

	2022 Number	2021 Number
Total	-	-
	==	==

Tafarnau Cymru Cyf

Notes to the financial statements (continued)

For the year ended 24 September 2022

3 Creditors: amounts falling due within one year

	2022	2021
	£	£
Amounts owed to group undertakings	181	181
	<u> </u>	<u> </u>

4 Related party transactions

The company has taken advantage of the exemption under paragraph 33.1a of FRS 102 from disclosing transactions entered into between two or more members of a group, where any subsidiary undertaking which is a party to the transaction is wholly owned by a member of that group.

5 Controlling party

The directors do not consider that there is any one ultimate controlling party of the company.

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.