

**Unaudited Financial Statements**  
**for the Year Ended 30th November 2022**  
**for**  
**Parkers Rock and Gifts Limited**

Robin Oatridge & Co Limited  
Chartered Certified Accountants  
Black Bull House  
353-355 Station Road  
Bamber Bridge  
Preston  
Lancashire  
PR5 6EE

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for the year ended 30th November 2022**

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**Parkers Rock and Gifts Limited**  
**Company Information**  
**for the year ended 30th November 2022**

**DIRECTORS:**

Mr M S Parker  
Mrs D Parker

**SECRETARY:**

Mr M S Parker

**REGISTERED OFFICE:**

Black Bull House  
353-355 Station Road  
Bamber Bridge  
Preston  
Lancashire  
PR5 6EE

**REGISTERED NUMBER:**

04975588 (England and Wales)

**ACCOUNTANTS:**

Robin Oatridge & Co Limited  
Chartered Certified Accountants  
Black Bull House  
353-355 Station Road  
Bamber Bridge  
Preston  
Lancashire  
PR5 6EE

**Parkers Rock and Gifts Limited (Registered number: 04975588)**

**Balance Sheet  
30th November 2022**

	Notes	2022 £	£	2021 £	£
<b>FIXED ASSETS</b>					
Tangible assets	4		253,185		262,427
<b>CURRENT ASSETS</b>					
Stocks	5	57,250		72,350	
Debtors	6	35,000		35,000	
Cash at bank		<u>831,121</u>		<u>691,792</u>	
		923,371		799,142	
<b>CREDITORS</b>					
Amounts falling due within one year	7	<u>339,431</u>		<u>311,076</u>	
<b>NET CURRENT ASSETS</b>			<u>583,940</u>		<u>488,066</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			837,125		750,493
<b>PROVISIONS FOR LIABILITIES</b>			<u>2,534</u>		<u>3,360</u>
<b>NET ASSETS</b>			<u><u>834,591</u></u>		<u><u>747,133</u></u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital			100		100
Retained earnings			<u>834,491</u>		<u>747,033</u>
<b>SHAREHOLDERS' FUNDS</b>			<u><u>834,591</u></u>		<u><u>747,133</u></u>

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

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

The directors acknowledge their 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.

**Balance Sheet - continued**  
**30th November 2022**

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 Board of Directors and authorised for issue on 11th September 2023 and were signed on its behalf by:

Mr M S Parker - Director

**Notes to the Financial Statements  
for the year ended 30th November 2022**

**1. STATUTORY INFORMATION**

Parkers Rock and Gifts 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.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- Straight line over 50 years
Plant and machinery	- 10% on reducing balance
Motor vehicles	- 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 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.

**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.

**3. EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 5 (2021 - 5) .

Notes to the Financial Statements - continued  
for the year ended 30th November 2022

4. **TANGIBLE FIXED ASSETS**

	Freehold property £	Plant and machinery £	Motor vehicles £	Totals £
<b>COST</b>				
At 1st December 2021	280,819	9,510	38,500	328,829
Disposals	-	-	(11,700)	(11,700)
At 30th November 2022	<u>280,819</u>	<u>9,510</u>	<u>26,800</u>	<u>317,129</u>
<b>DEPRECIATION</b>				
At 1st December 2021	36,074	7,158	23,170	66,402
Charge for year	4,895	236	3,740	8,871
Eliminated on disposal	-	-	(11,329)	(11,329)
At 30th November 2022	<u>40,969</u>	<u>7,394</u>	<u>15,581</u>	<u>63,944</u>
<b>NET BOOK VALUE</b>				
At 30th November 2022	<u>239,850</u>	<u>2,116</u>	<u>11,219</u>	<u>253,185</u>
At 30th November 2021	<u>244,745</u>	<u>2,352</u>	<u>15,330</u>	<u>262,427</u>

5. **STOCKS**

	2022 £	2021 £
Stocks	<u>57,250</u>	<u>72,350</u>

6. **DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2022 £	2021 £
Other debtors	<u>35,000</u>	<u>35,000</u>

7. **CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2022 £	2021 £
Trade creditors	27,305	43,830
Taxation and social security	64,896	84,397
Other creditors	<u>247,230</u>	<u>182,849</u>
	<u>339,431</u>	<u>311,076</u>

8. **ULTIMATE CONTROLLING PARTY**

The controlling party is Mr M S Parker.

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.