

**MANGE TOUT BRIGHTON LIMITED  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2022**

McPhersons Walpole Harding  
ACCA  
Telecom House  
125-135 Preston Road  
Brighton  
BN1 6AF

**Mange Tout Brighton Limited**  
**Unaudited Financial Statements**  
**For The Year Ended 31 December 2022**

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**Mange Tout Brighton Limited**  
**Balance Sheet**  
**As At 31 December 2022**

Registered number: 06427999

		<b>2022</b>	<b>2021</b>
	<b>Notes</b>	<b>£</b>	<b>£</b>
<b>FIXED ASSETS</b>			
Tangible Assets	<b>4</b>	17,312	15,795
		17,312	15,795
<b>CURRENT ASSETS</b>			
Stocks		4,500	3,750
Debtors	<b>5</b>	9,432	9,725
Cash at bank and in hand		79,758	127,423
		93,690	140,898
<b>Creditors: Amounts Falling Due Within One Year</b>	<b>6</b>	(91,043 )	(85,401 )
<b>NET CURRENT ASSETS (LIABILITIES)</b>		2,647	55,497
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		19,959	71,292
<b>Creditors: Amounts Falling Due After More Than One Year</b>	<b>7</b>	(35,920 )	(41,355 )
<b>NET (LIABILITIES)/ASSETS</b>		(15,961 )	29,937
<b>CAPITAL AND RESERVES</b>			
Called up share capital	<b>8</b>	2	2
Profit and Loss Account		(15,963 )	29,935
<b>SHAREHOLDERS' FUNDS</b>		(15,961)	29,937

**Mange Tout Brighton Limited**  
**Balance Sheet (continued)**  
**As At 31 December 2022**

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For the year ending 31 December 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.

The company has taken advantage of section 444(1) of the Companies Act 2006 and opted not to deliver to the registrar a copy of the company's Profit and Loss Account.

On behalf of the board

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Mr B T Denis

Director

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Mr G Jeanselme

Director

28 June 2023

The notes on pages 3 to 6 form part of these financial statements.

**Mange Tout Brighton Limited**  
**Notes to the Financial Statements**  
**For The Year Ended 31 December 2022**

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**1. General Information**

Mange Tout Brighton Limited is a private company, limited by shares, incorporated in England & Wales, registered number 06427999. The registered office is 81 Trafalgar Street, Brighton, East Sussex, BN1 4EB.

**2. Accounting Policies**

**2.1. Basis of Preparation of Financial Statements**

The financial statements have been prepared under the historical cost convention and in accordance with Financial Reporting Standard 102 section 1A Small Entities "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006.

**2.2. Turnover**

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

**2.3. Tangible Fixed Assets and Depreciation**

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Leasehold	In accordance with the property
Refurbishment costs	In accordance with the property
Fixtures & Fittings	15% per year on a reducing balance basis
Computer Equipment	25% per year on a reducing balance basis

**2.4. Leases**

Assets obtained under hire purchase contracts and finance leases are capitalised as tangible fixed assets. Assets acquired under finance leases are depreciated over the shorter of the lease term and their useful lives. Assets acquired under hire purchase contracts are depreciated over their useful lives.

Finance leases are those where substantially all of the benefits and risks of ownership are assumed by the company. Obligations under such agreements are included in the creditors net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the profit and loss account so as to produce a constant periodic rate of charge on the net obligation outstanding in each period.

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged to profit and loss account on a straight line basis over the period of the lease.

**2.5. Stocks and Work in Progress**

Stocks and work in progress are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads. Work-in-progress is reflected in the accounts on a contract by contract basis by recording turnover and related costs as contract activity progresses.

**Mange Tout Brighton Limited**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 31 December 2022**

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**2.6. Taxation**

Income tax expense represents the sum of the tax currently payable and deferred tax.

The tax currently payable is based on taxable profit for the year. Taxable profit differs from profit as reported in the statement of comprehensive income because of items of income or expense that are taxable or deductible in other years and items that are never taxable or deductible. The company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the end of the reporting period.

Deferred tax is recognised on timing differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit. Deferred tax liabilities are generally recognised for all taxable timing differences. Deferred tax assets are generally recognised for all deductible temporary differences to the extent that it is probable that taxable profits will be available against which those deductible timing differences can be utilised. The carrying amount of deferred tax assets is reviewed at the end of each reporting period and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realised, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period. Deferred tax liabilities are presented within provisions for liabilities and deferred tax assets within debtors. The measurement of deferred tax liabilities and assets reflect the tax consequences that would follow from the manner in which the Company expects, at the end of the reporting period, to recover or settle the carrying amount of its assets and liabilities.

Current or deferred tax for the year is recognised in profit or loss, except when they related to items that are recognised in other comprehensive income or directly in equity, in which case, the current and deferred tax is also recognised in other comprehensive income or directly in equity respectively.

**2.7. Pensions**

The company operates a defined pension contribution scheme. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme.

**3. Average Number of Employees**

Average number of employees, including directors, during the year was as follows: 14 (2021: 11)

**Mange Tout Brighton Limited**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 31 December 2022**

**4. Tangible Assets**

	<b>Land &amp; Buildings</b>	<b>Plant &amp; Machinery etc.</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>			
As at 1 January 2022	13,946	104,513	118,459
Additions	-	4,950	4,950
As at 31 December 2022	<u>13,946</u>	<u>109,463</u>	<u>123,409</u>
<b>Depreciation</b>			
As at 1 January 2022	13,946	88,718	102,664
Provided during the period	-	3,433	3,433
As at 31 December 2022	<u>13,946</u>	<u>92,151</u>	<u>106,097</u>
<b>Net Book Value</b>			
As at 31 December 2022	<u>-</u>	<u>17,312</u>	<u>17,312</u>
As at 1 January 2022	<u>-</u>	<u>15,795</u>	<u>15,795</u>

**5. Debtors**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>Due within one year</b>		
Trade debtors	851	240
Other debtors	8,581	9,485
	<u>9,432</u>	<u>9,725</u>

**6. Creditors: Amounts Falling Due Within One Year**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Trade creditors	33,019	22,272
Bank loans and overdrafts	5,515	5,514
Other creditors	19,295	13,334
Taxation and social security	33,214	44,281
	<u>91,043</u>	<u>85,401</u>

**7. Creditors: Amounts Falling Due After More Than One Year**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Bank loans	35,920	41,355
	<u>35,920</u>	<u>41,355</u>

**Mange Tout Brighton Limited**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 31 December 2022**

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**8. Share Capital**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Allotted, Called up and fully paid	<u>2</u>	<u>2</u>

**9. Ultimate Controlling Party**

The company's directors each own 50% of the issued share capital.



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.