

**SINGH CASH AND CARRY LIMITED  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2022**

**SINGH CASH AND CARRY LIMITED**  
**Unaudited Financial Statements**  
**For The Year Ended 31 December 2022**

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**SINGH CASH AND CARRY LIMITED**  
**Balance Sheet**  
**As At 31 December 2022**

Registered number: 08827058

		2022	2021
	Notes	£	£
<b>FIXED ASSETS</b>			
Tangible Assets		10,742	10,677
		10,742	10,677
<b>CURRENT ASSETS</b>			
Stocks		501,400	388,039
Debtors		107,000	6,650
Cash at bank and in hand		774	61,994
		609,174	456,683
<b>Creditors: Amounts Falling Due Within One Year</b>		(440,470 )	(306,664 )
<b>NET CURRENT ASSETS (LIABILITIES)</b>		168,704	150,019
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		179,446	160,696
<b>Creditors: Amounts Falling Due After More Than One Year</b>		(40,583 )	(46,056 )
<b>NET ASSETS</b>		138,863	114,640
<b>CAPITAL AND RESERVES</b>			
Called up share capital	4	100	100
Profit and Loss Account		138,763	114,540
<b>SHAREHOLDERS' FUNDS</b>		138,863	114,640

**SINGH CASH AND CARRY 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 Sunmeet Singh

Director

18th September 2023

The notes on page 3 form part of these financial statements.

**SINGH CASH AND CARRY LIMITED**  
**Notes to the Financial Statements**  
**For The Year Ended 31 December 2022**

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**1. General Information**

SINGH CASH AND CARRY LIMITED Registered number 08827058 is a limited by shares company incorporated in England & Wales. The Registered Office is 2 Park Crescent, Abergavenny, Wales, NP7 5TG.

**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. 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.

**2.4. Taxation**

The charge for taxation takes into account taxation deferred as a result of timing differences between the treatment of certain items for taxation and accounting purposes. In general, deferred taxation is recognised in respect of timing differences that have originated but not reversed at the balance sheet date. However, deferred tax assets are recognised only to the extent that the directors consider that it is more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted. Deferred taxation is measured on a non-discounted basis at the tax rates that are expected to apply in periods in which the timing differences reverse, based on tax rates and the law enacted or substantively enacted at the balance sheet date.

**3. Average Number of Employees**

Average number of employees, including directors, during the year was as follows:

	<b>2022</b>	<b>2021</b>
Office and administration	2	2
Sales, marketing and distribution	5	3
	<u>7</u>	<u>5</u>

**4. Share Capital**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>Allotted, called up and fully paid</b>		
100 Ordinary Shares of £ 1.00 each	<u>100</u>	<u>100</u>

**5. Ultimate Controlling Party**

The company is controlled by the directors, with no individual director having overall control.

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.