

UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022
FOR
EVELINA'S PATISSERIE LIMITED

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

	Page
Company Information	1
Statement of Financial Position	2
Notes to the Financial Statements	3

EVELINA'S PATISSERIE LIMITED
COMPANY INFORMATION
FOR THE YEAR ENDED 31 DECEMBER 2022

DIRECTOR: Miss E Ogorzalek

REGISTERED OFFICE: Unit 1
Red Rose Trading Estates
Lancaster Road
Barnet
EN4 8BZ

REGISTERED NUMBER: 09357434 (England and Wales)

ACCOUNTANTS: David Simon Limited
Chartered Certified Accountants
5 Jardine House
Harrobian Business Village
Bessborough Road
Harrow
Middlesex
HA1 3EX

STATEMENT OF FINANCIAL POSITION
31 DECEMBER 2022

	Notes	2022 £	£	2021 £	£
FIXED ASSETS					
Intangible assets	4		-		1,200
CURRENT ASSETS					
Debtors	5	98,690		123,354	
Cash at bank and in hand		<u>2,136</u>		<u>21,843</u>	
		100,826		145,197	
CREDITORS					
Amounts falling due within one year	6	<u>30,909</u>		<u>59,643</u>	
NET CURRENT ASSETS			<u>69,917</u>		<u>85,554</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>69,917</u>		<u>86,754</u>
CREDITORS					
Amounts falling due after more than one year	7		<u>24,999</u>		<u>34,909</u>
NET ASSETS			<u>44,918</u>		<u>51,845</u>
CAPITAL AND RESERVES					
Called up share capital			1,000		1,000
Retained earnings			<u>43,918</u>		<u>50,845</u>
SHAREHOLDERS' FUNDS			<u>44,918</u>		<u>51,845</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2022 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges her 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.

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 director and authorised for issue on 29 September 2023 and were signed by:

Miss E Ogorzalek - Director

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

1. STATUTORY INFORMATION

Evelina'S Patisserie 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.

The presentation currency of the financial statements is the Pound Sterling (£).

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.

Intangible assets

Website development costs have been amortised over a period of 5 years.

Tangible fixed assets

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

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 statement of financial position date.

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.

Grants receivable

Business grants are credited to profit and loss account on an accruals basis where it is probable that they will be received.

Government assisted loans

Loans received through the Bounce Back Loan Scheme (BBLs) or the Coronavirus Business Interruption Loan Scheme (CBILs) are accounted for on the date the funds are received by the company. The first twelve months of the interest charge, which is funded by the government, is recognised in the profit and loss account as both an interest charge and as a government grant receivable.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was NIL (2021 - 6).

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022

4. INTANGIBLE FIXED ASSETS

	Other intangible assets £
COST	
At 1 January 2022	2,000
Disposals	<u>(2,000)</u>
At 31 December 2022	-
AMORTISATION	
At 1 January 2022	800
Eliminated on disposal	<u>(800)</u>
At 31 December 2022	-
NET BOOK VALUE	
At 31 December 2022	-
At 31 December 2021	<u>1,200</u>

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Trade debtors	1,200	3,065
Other debtors	<u>97,490</u>	<u>120,289</u>
	<u>98,690</u>	<u>123,354</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Bank loans and overdrafts	9,911	9,666
Trade creditors	-	4,123
Taxation and social security	-	24,358
Other creditors	<u>20,998</u>	<u>21,496</u>
	<u>30,909</u>	<u>59,643</u>

7. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2022 £	2021 £
Bank loans	<u>24,999</u>	<u>34,909</u>

8. RELATED PARTY DISCLOSURES

Included in debtors, is an amount of £35,579 (2021: £63,030) due from a company in which the director has an interest.

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.