

HASAN SWEETS AND BAKER LIMITED
UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31 JANUARY 2023

HASAN SWEETS AND BAKER LIMITED
UNAUDITED ACCOUNTS
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HASAN SWEETS AND BAKER LIMITED
COMPANY INFORMATION
FOR THE YEAR ENDED 31 JANUARY 2023

Directors	Mr N Ahmed Mr M Imtiaz
Company Number	09383801 (England and Wales)
Registered Office	52 ABEL STREET BURNLEY LANCASHIRE BB10 1QU
Accountants	Arif Khan Accountants Limited 25 Whetley Lane Bradford W Yorkshire BD8 9EH

HASAN SWEETS AND BAKER LIMITED
STATEMENT OF FINANCIAL POSITION
AS AT 31 JANUARY 2023

	Notes	2023 £	2022 £
Fixed assets			
Tangible assets	4	112,292	17,349
Current assets			
Inventories		6,026	899
Debtors	5	72,451	33,140
Cash at bank and in hand		79,718	197,937
		<u>158,195</u>	<u>231,976</u>
Creditors: amounts falling due within one year	6	(166,787)	(113,851)
Net current (liabilities)/assets		<u>(8,592)</u>	<u>118,125</u>
Total assets less current liabilities		103,700	135,474
Provisions for liabilities			
Deferred tax		-	(1,993)
Net assets		<u>103,700</u>	<u>133,481</u>
Capital and reserves			
Called up share capital		100	100
Profit and loss account		103,600	133,381
Shareholders' funds		<u>103,700</u>	<u>133,481</u>

For the year ending 31 January 2023 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 and in accordance with the provisions of FRS 102 Section 1A - Small Entities. The profit and loss account has not been delivered to the Registrar of Companies.

The financial statements were approved by the Board of Directors and authorised for issue on 25 October 2023 and were signed on its behalf by

Mr M Imtiaz
Director

Company Registration No. 09383801

HASAN SWEETS AND BAKER LIMITED
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 JANUARY 2023

1 Statutory information

Hasan Sweets and baker limited is a private company, limited by shares, registered in England and Wales, registration number 09383801. The registered office is 52 ABEL STREET, BURNLEY, LANCASHIRE, BB10 1QU.

2 Compliance with accounting standards

The accounts have been prepared in accordance with the provisions of FRS 102 Section 1A Small Entities. There were no material departures from that standard.

3 Accounting policies

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year, and also have been consistently applied within the same accounts.

Basis of preparation

The accounts have been prepared under the historical cost convention as modified by the revaluation of certain fixed assets.

Presentation currency

The accounts are presented in £ sterling.

Turnover

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes. Turnover from the sale of goods is recognised when goods have been delivered to customers such that risks and rewards of ownership have transferred to them. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

Tangible fixed assets and depreciation

Tangible assets are included at cost less depreciation and impairment. Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives:

Plant & machinery	20% Reducing balance basis.
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Inventories

Inventories have been valued at the lower of cost and estimated selling price less costs to complete and sell. In respect of work in progress and finished goods, cost includes a relevant proportion of overheads according to the stage of manufacturing/completion.

Deferred taxation

Deferred tax arises as a result of including items of income and expenditure in taxation computations in periods different from those in which they are included in the company's accounts. Deferred tax is provided in full on timing differences which result in an obligation to pay more (or less) tax at a future date, at the average tax rates that are expected to apply when the timing differences reverse, based on current tax rates and laws.

Deferred tax assets and liabilities are not discounted.

HASAN SWEETS AND BAKER LIMITED
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 JANUARY 2023

4 Tangible fixed assets

	Land & buildings £	Plant & machinery £	Motor vehicles £	Total £
Cost or valuation	At cost	At cost	At cost	
At 1 February 2022	-	49,709	2,000	51,709
Additions	50,286	72,729	-	123,015
At 31 January 2023	50,286	122,438	2,000	174,724
Depreciation				
At 1 February 2022	-	32,360	2,000	34,360
Charge for the year	10,057	18,015	-	28,072
At 31 January 2023	10,057	50,375	2,000	62,432
Net book value				
At 31 January 2023	40,229	72,063	-	112,292
At 31 January 2022	-	17,349	-	17,349

5 Debtors

	2023 £	2022 £
Amounts falling due within one year		
VAT	3,631	4,252
Other debtors	68,820	26,928
	72,451	31,180
Amounts falling due after more than one year		
Other debtors	-	1,960

6 Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	166,242	91,804
Taxes and social security	545	11,663
Other creditors	-	10,384
	166,787	113,851

7 Loans to directors

	Brought Forward £	Advance/ credit £	Repaid £	Carried Forward £
Mr N Ahmed				
LOAN	(10,383)	-	(72,500)	62,117
	(10,383)	-	(72,500)	62,117

8 Average number of employees

During the year the average number of employees was 8 (2022: 4).

