REGISTERED NUMBER: 10066013 (England and Wales)

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 APRIL 2022

FOR

THE DECK (PERRANPORTH) LIMITED

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FOR THE YEAR ENDED 30 APRIL 2022

COMPANY INFORMATION
FOR THE YEAR ENDED 30 APRIL 2022

DIRECTOR:	L Wells
REGISTERED OFFICE:	3 Boscawen Road Perranporth Cornwall TR6 0EW
REGISTERED NUMBER:	10066013 (England and Wales)
ACCOUNTANTS:	Whitakers Chartered Accountants Bryndon House 5/7 Berry Road Newquay Cornwall TR7 1AD

BALANCE SHEET
30 APRIL 2022

	Notes	30.4.22 £	£	30.4.21 £	£
FIXED ASSETS					
Tangible assets	4		53,815		59,810
CURRENT ASSETS					
Stocks		8,356		4,941	
Debtors	5	2,889		1,650	
Cash at bank and in hand		114,615		30,830	
		125,860		37,421	
CREDITORS					
Amounts falling due within one year	6	123,142		84,221	
NET CURRENT ASSETS/(LIABILITIES)			2,718		(46,800)
TOTAL ASSETS LESS CURRENT LIABILITIES			56,533		13,010
PROVISIONS FOR LIABILITIES			1,041		1,066
NET ASSETS			55,492		11,944
CAPITAL AND RESERVES					
Called up share capital			1		1
Retained earnings			55,491		11,943
			55,492		11,944

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

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

The director acknowledges his 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 9 June 2022 and were signed by:

L Wells - Director

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2022

1. STATUTORY INFORMATION

The Deck (Perranporth) 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.

Short leasehold	- Straight line over 15 years
Fixtures and fittings	- 15% on reducing balance
Computer equipment	- 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.

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.

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NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 APRIL 2022

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 7 (2021 - 7) .

4. **TANGIBLE FIXED ASSETS**

	Short leasehold £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 1 May 2021	72,963	21,467	316	94,746
Additions	-	393	291	684
At 30 April 2022	72,963	21,860	607	95,430
DEPRECIATION				
At 1 May 2021	24,321	10,386	229	34,936
Charge for year	4,864	1,721	94	6,679
At 30 April 2022	29,185	12,107	323	41,615
NET BOOK VALUE				
At 30 April 2022	43,778	9,753	284	53,815
At 30 April 2021	48,642	11,081	87	59,810

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

	30.4.22 £	30.4.21 £
VAT	-	1,043
Prepayments and accrued income	2,889	607
	2,889	1,650

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

	30.4.22 £	30.4.21 £
Bank loans and overdrafts	46,667	50,000
Other loans	12,000	1,146
Trade creditors	15,508	811
Other creditors	347	978
Tax	29,857	13,471
Social security and other taxes	2,167	809
VAT	8,664	-
Directors' current accounts	258	14,733
Accrued expenses	7,674	2,273
	123,142	84,221

7. **RELATED PARTY DISCLOSURES**

The company is controlled by its director, by virtue of the fact that the director owns 100% of the company's issued share capital.