REGISTERED NUMBER: 11812759 (England and Wales)

Unaudited Financial Statements for the Year Ended 28th February 2022

for

EAT YOUR CRUSTS LIMITED

Contents of the Financial Statements
for the Year Ended 28th February 2022

Company Information
for the Year Ended 28th February 2022

DIRECTOR:	Mrs T Hawkes
REGISTERED OFFICE:	Honeybourne Cottage Naunton Beauchamp Pershore Worcestershire WR10 2LQ
REGISTERED NUMBER:	11812759 (England and Wales)
ACCOUNTANTS:	Hayward Wright Ltd 4 Clews Road Redditch Worcestershire B98 7ST

Balance Sheet
28th February 2022

	Notes	2022 £	2022 £	2021 £	2021 £
FIXED ASSETS					
Tangible assets	4		2,408		1,866
CURRENT ASSETS					
Debtors	5	1		1	
Cash at bank		1,203		-	
		1,204		1	
CREDITORS					
Amounts falling due within one year	6	2,944		1,457	
NET CURRENT LIABILITIES			(1,740)		(1,456)
TOTAL ASSETS LESS CURRENT LIABILITIES			668		410
PROVISIONS FOR LIABILITIES	7		458		355
NET ASSETS			210		55
CAPITAL AND RESERVES					
Called up share capital	8		1		1
Retained earnings	9		209		54
SHAREHOLDERS' FUNDS			210		55

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 28th February 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 28th February 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 notes form part of these financial statements

continued...

Balance Sheet - continued
28th February 2022

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 Statement of Income and Retained Earnings has not been delivered.

The financial statements were approved by the director and authorised for issue on 15th November 2022 and were signed by:

Mrs T Hawkes - Director

The notes form part of these financial statements

1. **STATUTORY INFORMATION**

Eat Your Crusts 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.
Fixtures and fittings - Straight line over 5 years

Taxation
Taxation for the year comprises current and deferred tax. Tax is recognised in the Statement of Income and Retained Earnings, 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.

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 1 (2021 - 1) .

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4. **TANGIBLE FIXED ASSETS**

	Fixtures and fittings £
COST	
At 1st March 2021	2,332
Additions	1,260
At 28th February 2022	3,592
DEPRECIATION	
At 1st March 2021	466
Charge for year	718
At 28th February 2022	1,184
NET BOOK VALUE	
At 28th February 2022	2,408
At 28th February 2021	1,866

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

	2022 £	2021 £
Called up share capital not paid	1	1

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

	2022 £	2021 £
Tax	-	151
Directors' loan accounts	2,944	708
Accrued expenses	-	598
	2,944	1,457

7. **PROVISIONS FOR LIABILITIES**

	2022 £	2021 £
Deferred tax		
Accelerated capital allowances	458	355

continued...

7. PROVISIONS FOR LIABILITIES - continued

	Deferred tax £
Balance at 1st March 2021	355
Charge to Statement of Income and Retained Earnings during year	103
Balance at 28th February 2022	458

8. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2022 £	2021 £
1	Ordinary voting	1	1	1

9. RESERVES

	Retained earnings £
At 1st March 2021	54
Profit for the year	155
At 28th February 2022	209