

**THE DIRTY DOUGHNUT LTD**  
**UNAUDITED ACCOUNTS**  
**FOR THE PERIOD FROM 3 FEBRUARY 2020 TO 28 FEBRUARY 2021**

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**THE DIRTY DOUGHNUT LTD**  
**COMPANY INFORMATION**  
**FOR THE PERIOD FROM 3 FEBRUARY 2020 TO 28 FEBRUARY 2021**

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<b>Director</b>	Miss K M Turner
<b>Company Number</b>	12439296 (England and Wales)
<b>Registered Office</b>	2 Exeter Street New Village Road Hull East Yorkshire HU16 4LU
<b>Accountants</b>	Kendall Accountancy Services Limited 2 Exeter Street New Village Road Cottingham East Yorkshire HU16 4LU

**THE DIRTY DOUGHNUT LTD**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT 28 FEBRUARY 2021**

	Notes	2021 £
<b>Fixed assets</b>		
Tangible assets	<u>4</u>	11,778
<b>Current assets</b>		
Inventories		6,400
Debtors	<u>5</u>	841
Cash at bank and in hand		17,159
		<u>24,400</u>
<b>Creditors: amounts falling due within one year</b>	<u>6</u>	(13,898)
<b>Net current assets</b>		<u>10,502</u>
<b>Total assets less current liabilities</b>		22,280
<b>Creditors: amounts falling due after more than one year</b>	7	(20,000)
<b>Provisions for liabilities</b>		
Deferred tax		(1,751)
<b>Net assets</b>		<u>529</u>
<b>Capital and reserves</b>		
Called up share capital	<u>8</u>	1
Profit and loss account		528
<b>Shareholders' funds</b>		<u>529</u>

For the period ending 28 February 2021 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 director acknowledges her 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 and authorised for issue on 19 March 2021 and were signed on its behalf by

Miss K M Turner  
Director

Company Registration No. 12439296

**THE DIRTY DOUGHNUT LTD**  
**NOTES TO THE ACCOUNTS**  
**FOR THE PERIOD FROM 3 FEBRUARY 2020 TO 28 FEBRUARY 2021**

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**1 Statutory information**

The Dirty Doughnut Ltd is a private company, limited by shares, registered in England and Wales, registration number 12439296. The registered office is 2 Exeter Street, New Village Road, Hull, East Yorkshire, HU16 4LU.

**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 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	25% Cost
Fixtures & fittings	25% Cost
Computer equipment	25% Cost

***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.

***Research and development***

Expenditure on research and development is written off in the year in which it is incurred.

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**Government grants**

Government grants in relation to tangible fixed assets are credited to profit and loss account over the useful lives of the related assets, whereas those in relation to expenditure are credited when the expenditure is charged to profit and loss.

**Pension costs**

The company operates a defined contribution scheme for the benefit of its employees. Contributions payable are recognised in the profit and loss account when due.

**4 Tangible fixed assets**

	Plant & machinery £	Fixtures & fittings £	Computer equipment £	Total £
<b>Cost or valuation</b>	At cost	At cost	At cost	
At 3 February 2020	-	-	-	-
Additions	12,675	1,304	499	14,478
At 28 February 2021	12,675	1,304	499	14,478
<b>Depreciation</b>				
Charge for the period	2,579	27	94	2,700
At 28 February 2021	2,579	27	94	2,700
<b>Net book value</b>				
At 28 February 2021	10,096	1,277	405	11,778

**5 Debtors**

	<b>2021</b>
	£
<b>Less than one year</b>	
Accrued income and prepayments	841
<b>Total debtors</b>	<b>841</b>

**6 Creditors: amounts falling due within one year**

	<b>2021</b>
	£
Taxes and social security	1,481
Other creditors	10,000
Loans from directors	2,417
	13,898

**7 Creditors: amounts falling due after more than one year**

	<b>2021</b>
	£
Bank loans	20,000

**8 Share capital**

	<b>2021</b>
	£
Allotted, called up and fully paid:	
1 Ordinary shares of £1 each	1

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**9 Loans to directors**

	<b>Brought Forward £</b>	<b>Advance/ credit £</b>	<b>Repaid £</b>	<b>Carried Forward £</b>
Miss K M Turner				
2021 Movement	-	24,817	22,400	2,417
	-	24,817	22,400	2,417

**10 Average number of employees**

During the period the average number of employees was 2.

