

REGISTERED NUMBER: 12788988 (England and Wales)

Unaudited Financial Statements

for the Year Ended 30 June 2023

for

Seaside Hot Tubs Ltd

**Contents of the Financial Statements
for the Year Ended 30 June 2023**

	Page
Company Information	1
Balance Sheet	2
Notes to the Financial Statements	4

Seaside Hot Tubs Ltd
Company Information
for the Year Ended 30 June 2023

Director: B Kitto

Registered office: 138 Stepney Road
Scarborough
North Yorkshire
YO12 5NH

Registered number: 12788988 (England and Wales)

Accountants: Ashby Berry Coulsons
2 Belgrave Crescent
Scarborough
North Yorkshire
YO11 1UB

Seaside Hot Tubs Ltd (Registered number: 12788988)

**Balance Sheet
30 June 2023**

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	4		4,095		7,548
Current assets					
Stocks		19,215		29,441	
Debtors	5	15,781		31,257	
Cash at bank		31,531		35,094	
		66,527		95,792	
Creditors					
Amounts falling due within one year	6	19,044		40,465	
Net current assets			47,483		55,327
Total assets less current liabilities			51,578		62,875
Capital and reserves					
Called up share capital			2		2
Retained earnings			51,576		62,873
			51,578		62,875

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 June 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 2023 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

Seaside Hot Tubs Ltd (Registered number: 12788988)

Balance Sheet - continued
30 June 2023

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 14 February 2024 and were signed by:

B Kitto - Director

The notes form part of these financial statements

**Notes to the Financial Statements
for the Year Ended 30 June 2023**

1. Statutory information

Seaside Hot Tubs Ltd 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.

Plant and machinery etc - 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.

Notes to the Financial Statements - continued
for the Year Ended 30 June 2023

2. **Accounting policies - continued**

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.

3. **Employees and directors**

The average number of employees during the year was 4 (2022 - 4) .

4. **Tangible fixed assets**

	Plant and machinery etc £
Cost	
At 1 July 2022	10,479
Additions	3,422
Disposals	<u>(9,229)</u>
At 30 June 2023	<u>4,672</u>
Depreciation	
At 1 July 2022	2,931
Charge for year	1,173
Eliminated on disposal	<u>(3,527)</u>
At 30 June 2023	<u>577</u>
Net book value	
At 30 June 2023	<u>4,095</u>
At 30 June 2022	<u>7,548</u>

5. **Debtors: amounts falling due within one year**

	2023 £	2022 £
Trade debtors	6,832	22,338
Other debtors	<u>8,949</u>	<u>8,919</u>
	<u>15,781</u>	<u>31,257</u>

Seaside Hot Tubs Ltd (Registered number: 12788988)

**Notes to the Financial Statements - continued
for the Year Ended 30 June 2023**

6. Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade creditors	5,041	21,233
Taxation and social security	12,898	18,456
Other creditors	1,105	776
	<u>19,044</u>	<u>40,465</u>

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.