

Registered number
12876460

Spoons Tearooms Ltd

Filleted Accounts

30 September 2023

Spoons Tearooms Ltd**Registered number:** 12876460**Balance Sheet****as at 30 September 2023**

	Notes	2023 £	2022 £
Fixed assets			
Intangible assets	3	-	11,334
Tangible assets	4	10,481	14,610
		<u>10,481</u>	<u>25,944</u>
Current assets			
Debtors	5	220	630
Cash at bank and in hand		6,141	24,165
		<u>6,361</u>	<u>24,795</u>
Creditors: amounts falling due within one year	6	(11,471)	(33,956)
Net current liabilities		<u>(5,110)</u>	<u>(9,161)</u>
Net assets		<u>5,371</u>	<u>16,783</u>
Capital and reserves			
Called up share capital		100	100
Profit and loss account		5,271	16,683
Shareholders' funds		<u>5,371</u>	<u>16,783</u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

K Blamires

Director

Approved by the board on 24 November 2023

Spoons Tearooms Ltd
Notes to the Accounts
for the year ended 30 September 2023

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

Intangible fixed assets

Intangible fixed assets are measured at cost less accumulative amortisation and any accumulative impairment losses.

Tangible fixed assets

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Motor Vehicles	33% reducing balance
Fixtures, fittings, tools and equipment	over 4 years

2 Employees

	2023	2022
	Number	Number
Average number of persons employed by the company	<u>9</u>	<u>9</u>

3 Intangible fixed assets

	£
Goodwill:	
Cost	
At 1 October 2022	34,000
At 30 September 2023	<u>34,000</u>
Amortisation	
At 1 October 2022	22,666
Provided during the year	11,334
At 30 September 2023	<u>34,000</u>
Net book value	
At 30 September 2023	-
At 30 September 2022	<u>11,334</u>

Goodwill is being written off in equal annual instalments over its estimated economic life of 3 years.

4 Tangible fixed assets

	Plant and machinery etc £	Motor vehicles £	Total £
Cost			
At 1 October 2022	14,242	12,917	27,159
At 30 September 2023	<u>14,242</u>	<u>12,917</u>	<u>27,159</u>
Depreciation			
At 1 October 2022	5,379	7,170	12,549
Charge for the year	2,215	1,914	4,129
At 30 September 2023	<u>7,594</u>	<u>9,084</u>	<u>16,678</u>
Net book value			
At 30 September 2023	<u>6,648</u>	<u>3,833</u>	<u>10,481</u>
At 30 September 2022	8,863	5,747	14,610

5 Debtors	2023	2022
	£	£
Trade debtors	<u>220</u>	<u>630</u>

6 Creditors: amounts falling due within one year	2023	2022
	£	£
Trade creditors	-	3,767
Taxation and social security costs	(522)	1,532
Other creditors	11,993	28,657
	<u>11,471</u>	<u>33,956</u>

7 Other information

Spoons Tearooms Ltd is a private company limited by shares and incorporated in England. Its registered office is:

Spoons Tea Rooms
Cullingworth Mill
Greenside Lane
Cullingworth

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.