

Abridged Accounts

for the year ended 28 February 2024

for

**THE COACH & HORSES FLINT MOUNTAIN LTD**

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**Accountant's report**

You consider that the company is exempt from an audit for the year ended 28 February 2024 . You have acknowledged, on the balance sheet, your responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts. These responsibilities include preparing accounts that give a true and fair view of the state of affairs of the company at the end of the financial year and of its profit or loss for the financial year.

In accordance with your instructions, we have prepared the accounts which comprise the Profit and Loss Account, the Statement of Comprehensive Income, the Balance Sheet, the Statement of Changes in Equity and the related notes from the accounting records of the company and on the basis of information and explanations you have given to us.

We have not carried out an audit or any other review, and consequently we do not express any opinion on these accounts.

Positive Payroll Limited  
28 February 2024

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Positive Payroll Limited  
Suite 10 Old Marsh Farm Barns  
Welsh Road  
Deeside  
Flintshire  
11 April 2024

**THE COACH & HORSES FLINT MOUNTAIN LTD**  
**Statement of Financial Position**  
**As at 28 February 2024**

|   | <b>Notes</b> | <b>2024</b><br><b>£</b> | <b>2023</b><br><b>£</b> |
|---|--------------|-------------------------|-------------------------|
| <b>Fixed assets</b>   |              |                         |                         |
| Tangible fixed assets   | 3            | 4,012                   | 5,349                   |
|   |              | <b>4,012</b>            | <b>5,349</b>            |
| <b>Current assets</b>   |              |                         |                         |
| Stocks  |              | 2,476                   | 2,299                   |
| Cash at bank and in hand                                      |              | 94                      | 3,101                   |
|   |              | <b>2,570</b>            | <b>5,400</b>            |
| <b>Creditors: amount falling due within one year</b>          |              | (1,661)                 | (15,048)                |
| <b>Net current assets</b>                                     |              | <b>909</b>              | <b>(9,648)</b>          |
| <b>Total assets less current liabilities</b>                  |              | 4,921                   | (4,299)                 |
| <b>Creditors: amount falling due after more than one year</b> |              | (21,490)                | 0                       |
| Provisions for liabilities                                    |              | (572)                   | 95                      |
| <b>Net assets</b>   |              | <b>(17,141)</b>         | <b>(4,204)</b>          |
| <b>Capital and reserves</b>                                   |              |                         |                         |
| Called up share capital                                       | 4            | 1                       | 1                       |
| Profit and loss account                                       |              | (17,142)                | (4,205)                 |
| <b>Shareholder's funds</b>                                    |              | <b>(17,141)</b>         | <b>(4,204)</b>          |

For the year ended 28 February 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

1. The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.
2. 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.

These 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 to the Registrar of Companies.

The members have agreed to the preparation of abridged accounts for this accounting period in accordance with section 444(2A).

The financial statements were approved by the board of directors on 11 April 2024 and were signed on its behalf by:

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Stuart Bickerton-Starkey  
Director

# THE COACH & HORSES FLINT MOUNTAIN LTD

## Notes to the Abridged Financial Statements

### For the year ended 28 February 2024

#### **General Information**

THE COACH & HORSES FLINT MOUNTAIN LTD is a private company, limited by shares, registered in , registration number 13902980, registration address THE COACH & HORSES INN , NORTHOP ROAD FLINT MOUNTAIN , FLINT, FLINTSHIRE, CH6 5QG.

The presentation currency is £ sterling.

#### **1. Accounting policies**

##### **Significant accounting policies**

##### **Statement of compliance**

These financial statements have been prepared in compliance with FRS 102 – The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

##### **Basis of preparation**

The financial statements have been prepared under the historical cost convention as modified by the revaluation of land and buildings and certain financial instruments measured at fair value in accordance with the accounting policies.

The financial statements are prepared in sterling which is the functional currency of the company.

##### **Turnover**

Turnover comprises the invoiced value of goods and services supplied by the company, net of Value Added Tax and trade discounts.

##### **Operating lease rentals**

Rentals payable under operating leases are charged against income on a straight line basis over the lease term.

## **Taxation**

Taxation represents the sum of tax currently payable and deferred tax. Tax is recognised in the statement of income, except to the extent that it relates to items recognised in other comprehensive income or directly in capital and reserves.

The company's liability for current tax is calculated using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

Current and deferred tax assets and liabilities are not discounted

### **Deferred taxation**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the reporting date.

Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the reporting date 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.

Current and deferred tax assets and liabilities are not discounted.

## **Dividends**

Proposed dividends are only included as liabilities in the statement of financial position when their payment has been approved by the shareholders prior to the statement of financial position date.

## **Tangible fixed assets**

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

|                       |                      |
|-----------------------|----------------------|
| Fixtures and Fittings | 25% 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. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

## **Provisions**

Provisions are recognised when the company has a present obligation as a result of a past event which it is more probable than not will result in an outflow of economic benefits that can be reasonably estimated.

## 2. Average number of employees

Average number of employees during the year was 4 (2023 : 0).

## 3. Tangible fixed assets

| <b>Cost or valuation</b>               | <b>Fixtures<br/>and<br/>Fittings<br/>£</b> | <b>Total<br/>£</b> |
|--|--|--------------------|
| At 01 March 2023                       | 7,132                                      | 7,132              |
| Additions                              | -  | -                  |
| Disposals                              | -  | -                  |
| At 28 February 2024                    | <b>7,132</b>                               | <b>7,132</b>       |
| <b>Depreciation</b>                    |  |                    |
| At 01 March 2023                       | 1,783                                      | 1,783              |
| Charge for year                        | 1,337                                      | 1,337              |
| On disposals                           | -  | -                  |
| At 28 February 2024                    | <b>3,120</b>                               | <b>3,120</b>       |
| <b>Net book values</b>                 |  |                    |
| Closing balance as at 28 February 2024 | <b>4,012</b>                               | <b>4,012</b>       |
| Opening balance as at 01 March 2023    | <b>5,349</b>                               | <b>5,349</b>       |

## 4. Share Capital

| <b>Allotted, called up and fully paid</b> | <b>2024<br/>£</b> | <b>2023<br/>£</b> |
|---|-------------------|-------------------|
| 1 Class A share of £1.00 each             | 1                 | 1                 |
|   | <b>1</b>          | <b>1</b>          |

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.