

**REGISTERED NUMBER: 07969025 (England and Wales)**

**Unaudited Financial Statements for the Year Ended 28 February 2022**

**for**

**THE EDIBLE BUS STOP LIMITED**

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for the year ended 28 February 2022**

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**THE EDIBLE BUS STOP LIMITED**

**Company Information  
for the year ended 28 February 2022**

**DIRECTOR:** M J A Gilchrist

**REGISTERED OFFICE:** Preston Park House  
South Road  
Brighton  
East Sussex  
BN1 6SB

**REGISTERED NUMBER:** 07969025 (England and Wales)

**THE EDIBLE BUS STOP LIMITED (REGISTERED NUMBER: 07969025)**

**Balance Sheet  
28 February 2022**

|  | Notes | 2022<br>£              | 2021<br>£           |
|--|-------|------------------------|---------------------|
| <b>FIXED ASSETS</b>                          |       |                        |                     |
| Tangible assets                              | 4     | 872                    | 1,162               |
| Investments                                  | 5     | <u>-</u>               | <u>40,000</u>       |
|  |       | <u>872</u>             | <u>41,162</u>       |
| <b>CURRENT ASSETS</b>                        |       |                        |                     |
| Debtors                                      | 6     | 4,816                  | 792                 |
| Cash at bank                                 |       | <u>27,214</u>          | <u>47,807</u>       |
|  |       | <u>32,030</u>          | <u>48,599</u>       |
| <b>CREDITORS</b>                             |       |                        |                     |
| Amounts falling due within one year          | 7     | <u>(34,474)</u>        | <u>(39,165)</u>     |
| <b>NET CURRENT (LIABILITIES)/ASSETS</b>      |       | <u>(2,444)</u>         | <u>9,434</u>        |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b> |       | <b>(1,572)</b>         | <b>50,596</b>       |
| <b>CREDITORS</b>                             |       |                        |                     |
| Amounts falling due after more than one year | 8     | <b>(35,670)</b>        | <b>(44,496)</b>     |
| <b>PROVISIONS FOR LIABILITIES</b>            | 9     | <u>(6)</u>             | <u>(221)</u>        |
| <b>NET (LIABILITIES)/ASSETS</b>              |       | <u><b>(37,248)</b></u> | <u><b>5,879</b></u> |
| <b>CAPITAL AND RESERVES</b>                  |       |                        |                     |
| Called up share capital                      | 10    | 2                      | 2                   |
| Retained earnings                            |       | <u>(37,250)</u>        | <u>5,877</u>        |
| <b>SHAREHOLDERS' FUNDS</b>                   |       | <u><b>(37,248)</b></u> | <u><b>5,879</b></u> |

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

The members have not required the company to obtain an audit of its financial statements for the year ended 28 February 2022 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges her 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

**THE EDIBLE BUS STOP LIMITED (REGISTERED NUMBER: 07969025)**

**Balance Sheet - continued**  
**28 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 Income Statement has not been delivered.

The financial statements were approved by the director and authorised for issue on 17 November 2022 and were signed by:

M J A Gilchrist - Director

The notes form part of these financial statements

**Notes to the Financial Statements  
for the year ended 28 February 2022**

**1. STATUTORY INFORMATION**

The Edible Bus Stop Limited is a private company, limited by shares, registered in England and Wales. The company's registered number, registered office address and business address can be found on the Company Information page.

The presentational currency of the financial statements is the Pound Sterling (£).

**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 represents the fair value of consideration received or receivable net of VAT and trade discounts. Revenue from artistic projects is recognised at the point of sale.

**Tangible fixed assets**

Tangible fixed assets are stated at cost less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended by management.

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and Machinery - 25% reducing balance

**Government grants**

Grants that relate to income are recognised in income on a systematic basis over the periods in which the company recognises the related costs for which the grant is intended to compensate

**Financial instruments**

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the entity after deducting all of its financial liabilities.

**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 28 February 2022

2. ACCOUNTING POLICIES - continued

**Impairment**

At each balance sheet date, the company reviews the carrying amount of its assets to determine whether there is any indication that any items have suffered an impairment loss. If any such indication exists, the recoverable amount of an asset is estimated in order to determine the extent of the impairment loss, if any. Where it is not possible to estimate the recoverable amount of an asset, the Company estimates the recoverable amount of the cash-generating unit to which the asset belongs.

**Going concern**

The director acknowledges that the company has been adversely affected by Brexit/COVID-19, but has agreed to support the company as necessary in the foreseeable future. The company therefore continues to adopt the going concern basis in preparing its financial statements.

3. EMPLOYEES AND DIRECTORS

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

4. TANGIBLE FIXED ASSETS

|                       | Plant and<br>machinery<br>£ |
|-----------------------|-----------------------------|
| <b>COST</b>           |                             |
| At 1 March 2021       |                             |
| and 28 February 2022  | <u>1,550</u>                |
| <b>DEPRECIATION</b>   |                             |
| At 1 March 2021       | 388                         |
| Charge for year       | <u>290</u>                  |
| At 28 February 2022   | <u>678</u>                  |
| <b>NET BOOK VALUE</b> |                             |
| At 28 February 2022   | <u>872</u>                  |
| At 28 February 2021   | <u>1,162</u>                |

5. FIXED ASSET INVESTMENTS

Investments (neither listed nor unlisted) were as follows:

|                         | 2022<br>£       | 2021<br>£     |
|-------------------------|-----------------|---------------|
| Black Castle Investment | 40,000          | 40,000        |
| Impairments             | <u>(40,000)</u> | <u>-</u>      |
|                         | <u>-</u>        | <u>40,000</u> |

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

|               | 2022<br>£    | 2021<br>£  |
|---------------|--------------|------------|
| Trade debtors | 4,052        | -          |
| Other debtors | <u>764</u>   | <u>792</u> |
|               | <u>4,816</u> | <u>792</u> |

**THE EDIBLE BUS STOP LIMITED (REGISTERED NUMBER: 07969025)**

**Notes to the Financial Statements - continued  
for the year ended 28 February 2022**

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

|                              | <b>2022</b>          | 2021          |
|------------------------------|----------------------|---------------|
|                              | £                    | £             |
| Bank loans and overdrafts    | <b>9,617</b>         | 5,504         |
| Trade creditors              | <b>2,011</b>         | 12,753        |
| Taxation and social security | <b>9</b>             | 5,828         |
| Other creditors              | <b>22,837</b>        | 15,080        |
|                              | <u><b>34,474</b></u> | <u>39,165</u> |

**8. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

|  | <b>2022</b>          | 2021          |
|--|----------------------|---------------|
|  | £                    | £             |
| Bank loans                                   | <u><b>35,670</b></u> | <u>44,496</u> |
| Amounts falling due in more than five years: |                      |               |
| Repayable by instalments                     |                      |               |
| Bank loans more 5 yr by instal               | <u>-</u>             | <u>4,411</u>  |

**9. PROVISIONS FOR LIABILITIES**

|                                | <b>2022</b>     | 2021                |
|--------------------------------|-----------------|---------------------|
|                                | £               | £                   |
| Deferred tax                   | <u><b>6</b></u> | <u>221</u>          |
|                                |                 | <b>Deferred tax</b> |
|                                |                 | £                   |
| Balance at 1 March 2021        |                 | <b>221</b>          |
| Accelerated capital allowances |                 | <u><b>(215)</b></u> |
| Balance at 28 February 2022    |                 | <u><b>6</b></u>     |

**10. CALLED UP SHARE CAPITAL**

|                                  |          |                |                 |          |
|----------------------------------|----------|----------------|-----------------|----------|
| Allotted, issued and fully paid: |          |                |                 |          |
| Number:                          | Class:   | Nominal value: | <b>2022</b>     | 2021     |
|                                  |          |                | £               | £        |
| 2                                | Ordinary | £1             | <u><b>2</b></u> | <u>2</u> |



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