

**THE EIGHTH DOOR LTD  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 JULY 2022**

CCF Accountancy Limited  
Chartered Certified Accountants & Chartered Tax Advisers  
Ground Floor, 30 Victoria Avenue  
Harrogate  
North Yorkshire  
HG1 5PR

**The Eighth Door Ltd**  
**Unaudited Financial Statements**  
**For The Year Ended 31 July 2022**

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**The Eighth Door Ltd**  
**Balance Sheet**  
**As at 31 July 2022**

Registered number: 10264779

		<b>2022</b>		<b>2021</b>	
	<b>Notes</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>FIXED ASSETS</b>					
Intangible Assets	<b>3</b>		20,195		18,585
Tangible Assets	<b>4</b>		152		228
			<u>20,347</u>		<u>18,813</u>
<b>CURRENT ASSETS</b>					
Debtors	<b>5</b>	2,577		(15,667 )	
Cash at bank and in hand		<u>223</u>		<u>8,113</u>	
		2,800		(7,554 )	
<b>Creditors: Amounts Falling Due Within One Year</b>	<b>6</b>	<u>(187,237 )</u>		<u>(132,408 )</u>	
<b>NET CURRENT ASSETS (LIABILITIES)</b>			<u>(184,437 )</u>		<u>(139,962 )</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>(164,090 )</u>		<u>(121,149 )</u>
<b>Creditors: Amounts Falling Due After More Than One Year</b>	<b>7</b>		<u>(37,796 )</u>		<u>(48,000 )</u>
<b>NET LIABILITIES</b>			<u>(201,886 )</u>		<u>(169,149 )</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	<b>8</b>		1,189		1,167
Share premium account			191,997		149,905
Profit and Loss Account			<u>(395,072 )</u>		<u>(320,221 )</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>(201,886)</u>		<u>(169,149)</u>

**The Eighth Door Ltd**  
**Balance Sheet (continued)**  
**As at 31 July 2022**

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For the year ending 31 July 2022 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 directors acknowledge their 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.

The company has taken advantage of section 444(1) of the Companies Act 2006 and opted not to deliver to the registrar a copy of the company's Profit and Loss Account.

On behalf of the board

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Ms Rishu Puri

Director

**22/09/2022**

The notes on pages 3 to 5 form part of these financial statements.

**The Eighth Door Ltd**  
**Notes to the Financial Statements**  
**For The Year Ended 31 July 2022**

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**1. Accounting Policies**

**1.1. Basis of Preparation of Financial Statements**

The financial statements have been prepared under the historical cost convention and in accordance with Financial Reporting Standard 102 section 1A Small Entities "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006

**1.2. Intangible Fixed Assets and Amortisation - Other Intangible**

Other intangible assets are computer software. It is amortised to profit and loss account over its estimated economic life of 4 years.

**1.3. Tangible Fixed Assets and Depreciation**

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Computer Equipment	33.33% Reducing balance
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**1.4. Taxation**

Income tax expense represents the sum of the tax currently payable and deferred tax.

The tax currently payable is based on taxable profit for the year. Taxable profit differs from profit as reported in the statement of comprehensive income because of items of income or expense that are taxable or deductible in other years and items that are never taxable or deductible. The company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the end of the reporting period.

Deferred tax is recognised on timing differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit. Deferred tax liabilities are generally recognised for all taxable timing differences. Deferred tax assets are generally recognised for all deductible temporary differences to the extent that it is probable that taxable profits will be available against which those deductible timing differences can be utilised. The carrying amount of deferred tax assets is reviewed at the end of each reporting period and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realised, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period. Deferred tax liabilities are presented within provisions for liabilities and deferred tax assets within debtors. The measurement of deferred tax liabilities and assets reflect the tax consequences that would follow from the manner in which the Company expects, at the end of the reporting period, to recover or settle the carrying amount of its assets and liabilities.

Current or deferred tax for the year is recognised in profit or loss, except when they related to items that are recognised in other comprehensive income or directly in equity, in which case, the current and deferred tax is also recognised in other comprehensive income or directly in equity respectively.

**2. Average Number of Employees**

Average number of employees, including directors, during the year was as follows: 3 (2021: 3)

**The Eighth Door Ltd**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 31 July 2022**

**3. Intangible Assets**

	<b>Other £</b>
<b>Cost</b>	
As at 1 August 2021	40,059
Additions	15,500
As at 31 July 2022	<u>55,559</u>
<b>Amortisation</b>	
As at 1 August 2021	21,474
Provided during the period	13,890
As at 31 July 2022	<u>35,364</u>
<b>Net Book Value</b>	
As at 31 July 2022	<u>20,195</u>
As at 1 August 2021	<u>18,585</u>

**4. Tangible Assets**

	<b>Computer Equipment £</b>
<b>Cost</b>	
As at 1 August 2021	769
As at 31 July 2022	<u>769</u>
<b>Depreciation</b>	
As at 1 August 2021	541
Provided during the period	76
As at 31 July 2022	<u>617</u>
<b>Net Book Value</b>	
As at 31 July 2022	<u>152</u>
As at 1 August 2021	<u>228</u>

**5. Debtors**

	<b>2022 £</b>	<b>2021 £</b>
<b>Due within one year</b>		
Corporation tax recoverable assets	-	(18,764 )
VAT	2,292	2,812
Called up share capital not paid	285	285
	<u>2,577</u>	<u>(15,667 )</u>

**The Eighth Door Ltd**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 31 July 2022**

**6. Creditors: Amounts Falling Due Within One Year**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Bank loans and overdrafts	3,847	-
Other taxes and social security	-	114
Other creditors	124,224	102,605
Other creditors (1)	-	37
Other creditors (3)	11,178	10,508
Accruals and deferred income	7,016	1,941
Directors' loan accounts	40,972	17,203
	<u>187,237</u>	<u>132,408</u>

**7. Creditors: Amounts Falling Due After More Than One Year**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Bank loans	37,796	48,000
	<u>37,796</u>	<u>48,000</u>

**8. Share Capital**

	<b>2022</b>	<b>2021</b>
Called Up Share Capital not Paid	285	285
Called Up Share Capital has been paid up	904	882
Amount of Allotted, Called Up Share Capital	<u>1,189</u>	<u>1,167</u>

**9. General Information**

The Eighth Door Ltd is a private company, limited by shares, incorporated in England & Wales, registered number 10264779 .  
The registered office is Ground Floor, 30 Victoria Avenue, Harrogate, North Yorkshire, HG1 5PR.

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.