

Unaudited Financial Statements
for the Year Ended 30 April 2023
for
CH Smith (Stoke on Trent) Limited

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for the Year Ended 30 April 2023**

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Balance Sheet
30 April 2023

	Notes	2023 £	£	2022 £	£
FIXED ASSETS					
Tangible assets	4		13,103		15,543
CURRENT ASSETS					
Stocks	5	64,692		42,496	
Debtors	6	17,026		24,945	
Cash at bank		<u>65,268</u>		<u>89,214</u>	
		146,986		156,655	
CREDITORS					
Amounts falling due within one year	7	<u>132,676</u>		<u>131,273</u>	
NET CURRENT ASSETS			<u>14,310</u>		<u>25,382</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>27,413</u>		<u>40,925</u>
PROVISIONS FOR LIABILITIES			<u>2,490</u>		<u>2,953</u>
NET ASSETS			<u>24,923</u>		<u>37,972</u>
CAPITAL AND RESERVES					
Called up share capital			2		2
Retained earnings			<u>24,921</u>		<u>37,970</u>
SHAREHOLDERS' FUNDS			<u>24,923</u>		<u>37,972</u>

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

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

Balance Sheet - continued
30 April 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 Profit and Loss Account has not been delivered.

The financial statements were approved by the director and authorised for issue on 9 October 2023 and were signed by:

Mr CB Smallwood - Director

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

1. STATUTORY INFORMATION

CH Smith (Stoke on Trent) Limited is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address are as below:

Registered number:	02629677
Registered office:	Black Bank Farm Quarnford Nr Buxton Derbyshire SK17 0SZ

The presentation 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 is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

Revenue is recognised as the company becomes entitled to consideration for the goods supplied.

Tangible fixed assets

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

Leasehold Improvements	- 10% on cost
Plant and Equipment	- 20% on reducing balance
Fixtures and Fittings	- 20% on cost
Motor Vehicle	- 25% on reducing balance
Office equipment	- 10% 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 Profit and Loss Account, 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.

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

2. ACCOUNTING POLICIES - continued

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.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 1 (2022 - 1) .

4. TANGIBLE FIXED ASSETS

	Leasehold Improvements £	Plant and Equipment £	Fixtures and Fittings £
COST			
At 1 May 2022	9,394	35,417	4,718
Additions	-	252	-
At 30 April 2023	<u>9,394</u>	<u>35,669</u>	<u>4,718</u>
DEPRECIATION			
At 1 May 2022	9,394	26,703	4,718
Charge for year	-	1,793	-
At 30 April 2023	<u>9,394</u>	<u>28,496</u>	<u>4,718</u>
NET BOOK VALUE			
At 30 April 2023	<u>-</u>	<u>7,173</u>	<u>-</u>
At 30 April 2022	<u>-</u>	<u>8,714</u>	<u>-</u>

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

4. TANGIBLE FIXED ASSETS - continued

	Motor Vehicle £	Office equipment £	Totals £
COST			
At 1 May 2022	14,334	5,995	69,858
Additions	-	-	252
At 30 April 2023	<u>14,334</u>	<u>5,995</u>	<u>70,110</u>
DEPRECIATION			
At 1 May 2022	12,900	600	54,315
Charge for year	359	540	2,692
At 30 April 2023	<u>13,259</u>	<u>1,140</u>	<u>57,007</u>
NET BOOK VALUE			
At 30 April 2023	<u>1,075</u>	<u>4,855</u>	<u>13,103</u>
At 30 April 2022	<u>1,434</u>	<u>5,395</u>	<u>15,543</u>

5. STOCKS

	2023 £	2022 £
Stock	<u>64,692</u>	<u>42,496</u>

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Trade debtors	16,362	24,479
Other debtors	664	466
	<u>17,026</u>	<u>24,945</u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Taxation and social security	10,411	11,467
Other creditors	122,265	119,806
	<u>132,676</u>	<u>131,273</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.