COMPANY REGISTRATION NUMBER: 06942011

BARTLETT & WHITE LIMITED

FILLETED UNAUDITED ABRIDGED FINANCIAL STATEMENTS

31 July 2023

BARTLETT & WHITE LIMITED

ABRIDGED STATEMENT OF FINANCIAL POSITION

31 July 2023

	Note	2023 £	£	2022 £
FIXED ASSETS				
Tangible assets	**5**		**6,551**	*7,793*
CURRENT ASSETS				
Stocks		**5,732**		*5,546*
Debtors	**6**	**31,301**		*15,542*
Cash at bank and in hand		**77,151**		*108,156*
		114,184		*129,244*
CREDITORS: amounts falling due within one year	**7**	**124,457**		*137,227*
NET CURRENT LIABILITIES			**10,273**	*7,983*
TOTAL ASSETS LESS CURRENT LIABILITIES			**(3,722)**	*(190)*
NET LIABILITIES			**(3,722)**	*(190)*
CAPITAL AND RESERVES				
Called up share capital			**100**	*100*
Profit and loss account			**(3,822)**	*(290)*
SHAREHOLDERS DEFICIT			**(3,722)**	*(190)*

These abridged financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with Section 1A of FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In accordance with section 444 of the Companies Act 2006, the abridged statement of income and retained earnings has not been delivered.

For the year ending 31 July 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its abridged financial statements for the year in question in accordance with section 476 ;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of abridged financial statements .

All of the members have consented to the preparation of the abridged statement of income and retained earnings and the abridged statement of financial position for the year ending 31 July 2023 in accordance with Section 444(2A) of the Companies Act 2006.

BARTLETT & WHITE LIMITED

ABRIDGED STATEMENT OF FINANCIAL POSITION *(continued)*

31 July 2023

These abridged financial statements were approved by the board of directors and authorised for issue on 27 February 2024 , and are signed on behalf of the board by:

Mr AK White

Director

Company registration number: 06942011

BARTLETT & WHITE LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

YEAR ENDED 31 JULY 2023

1. GENERAL INFORMATION

The company is a private company limited by shares, registered in England and Wales. The address of the registered office is 21 High Street, Deal, Kent, CT14 7AA.

2. STATEMENT OF COMPLIANCE

These abridged financial statements have been prepared in compliance with Section 1A of FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland'.

3. ACCOUNTING POLICIES

Basis of Preparation

The abridged financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

The abridged financial statements are prepared in sterling, which is the functional currency of the entity.

Revenue Recognition

Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts and Value Added Tax. Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer (usually on despatch of the goods); the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity; and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

Corporation Tax

The taxation expense represents the aggregate amount of current and deferred tax recognised in the reporting period. Tax is recognised in profit or loss, except to the extent that it relates to items recognised in other comprehensive income or directly in equity. In this case, tax is recognised in other comprehensive income or directly in equity, respectively. Current tax is recognised on taxable profit for the current and past periods. Current tax is measured at the amounts of tax expected to pay or recover using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

Deferred tax is recognised in respect of all timing differences at the reporting date. Unrelieved tax losses and other deferred tax assets are recognised to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the 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.

Tangible Assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses. An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other comprehensive income and accumulated in equity, except to the extent it reverses a revaluation decrease of the same asset previously recognised in profit or loss. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other comprehensive income to the extent of any previously recognised revaluation increase accumulated in equity in respect of that asset. Where a revaluation decrease exceeds the accumulated revaluation gains accumulated in equity in respect of that asset, the excess shall be recognised in profit or loss.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures & Fittings	-	15% reducing balance
Motor Vehicles	-	25% reducing balance

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

4. EMPLOYEE NUMBERS

The average number of persons employed by the company during the year amounted to 22 (2022: 20).

5. TANGIBLE ASSETS

	£
Cost	
At 1 August 2022 and 31 July 2023	**64,547**
Depreciation	
At 1 August 2022	**56,754**
Charge for the year	**1,242**
At 31 July 2023	**57,996**
Carrying amount	
At 31 July 2023	**6,551**
At 31 July 2022	*7,793*

6. DEBTORS

	2023	2022
	£	*£*
Trade debtors	**21,460**	*10,410*
Prepayments and accrued income	**4,189**	*4,052*
Other debtors	**5,652**	*1,080*
	31,301	*15,542*

7. CREDITORS: amounts falling due within one year

	2023	2022
	£	*£*
Trade creditors	**7,392**	*21,361*
Accruals and deferred income	**12,536**	*8,997*
Corporation tax	–	*1,340*
Social security and other taxes	–	*1,000*
Director loan accounts	**104,529**	*104,529*
	124,457	*137,227*

8. DIRECTORS' ADVANCES, CREDITS AND GUARANTEES

During the year the directors entered into the following advances and credits with the company:

	Balance brought forward and outstanding	
	2023	2022
	£	*£*
Mr AK White	**(51,010)**	*(51,010)*
Mr T J Bartlett	**(53,519)**	*(53,519)*
	(104,529)	*(104,529)*

9. RELATED PARTY TRANSACTIONS

At 31st July 2023 the company owed Mr A White £51,010 (2022 - £51,010) and Mr T Bartlett £53,519 (2022 - £53,519). Both Mr A White and Mr T Bartlett are directors and shareholders of the company.