

**Unaudited Financial Statements**  
**for the Year Ended 30 September 2022**  
**for**  
**The Family Tent Shop Limited**

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**The Family Tent Shop Limited**

**Company Information  
for the Year Ended 30 September 2022**

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**DIRECTOR:** R S Warren

**SECRETARY:** Mrs C R Warren

**REGISTERED OFFICE:** 12 Meadows Drive  
Camberley  
Surrey  
GU15 1GA

**REGISTERED NUMBER:** 07296782 (England and Wales)

**ACCOUNTANTS:** Butt Miller  
Chartered Accountants  
92 Park Street  
Camberley  
Surrey  
GU15 3NY

**The Family Tent Shop Limited (Registered number: 07296782)**

**Statement of Financial Position  
30 September 2022**

	Notes	2022 £	2021 £
<b>FIXED ASSETS</b>			
Intangible assets	4	-	14,415
Tangible assets	5	-	1,965
		<u>-</u>	<u>16,380</u>
<b>CURRENT ASSETS</b>			
Stocks	6	-	160,751
Debtors	7	6,828	5,385
Cash at bank and in hand		253,246	253,236
		<u>260,074</u>	<u>419,372</u>
<b>CREDITORS</b>			
Amounts falling due within one year	8	(63,533)	(153,004)
<b>NET CURRENT ASSETS</b>		<u>196,541</u>	<u>266,368</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		196,541	282,748
<b>CREDITORS</b>			
Amounts falling due after more than one year	9	-	(37,276)
<b>PROVISIONS FOR LIABILITIES</b>		-	(791)
<b>NET ASSETS</b>		<u>196,541</u>	<u>244,681</u>
<b>CAPITAL AND RESERVES</b>			
Called up share capital		100	100
Retained earnings		196,441	244,581
<b>SHAREHOLDERS' FUNDS</b>		<u>196,541</u>	<u>244,681</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2022 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.

**Statement of Financial Position - continued**  
**30 September 2022**

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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 14 December 2022 and were signed by:

R S Warren - Director

**Notes to the Financial Statements  
for the Year Ended 30 September 2022**

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**1. STATUTORY INFORMATION**

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

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.

The accounting period encompasses all of the transactions undertaken during this cessation period. The director intends to close down the company at the earliest opportunity.

**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 at the point of sale which is usually determined by the date of collection or despatch.

**Goodwill**

Goodwill, being the amount paid in connection with the acquisition of a business in 2018, is being amortised evenly over its estimated useful life of ten years.

**Website costs**

Website costs, being the amount paid in connection with the website redesigning in 2019, is being amortised evenly over its estimated useful life of ten years.

**Tangible fixed assets**

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

Plant and machinery	- 25% on cost
Office equipment	- 25% on cost
Computer equipment	- 33.33% on cost

**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 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 Statement of Financial Position date.

Notes to the Financial Statements - continued  
for the Year Ended 30 September 2022

2. **ACCOUNTING POLICIES - continued**

**Deferred tax**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the Statement of Financial Position 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.

**Pension costs and other post-retirement benefits**

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to the Income Statement in the period to which they relate. The company also contributes to privately administered pension plans. Contributions are expensed as incurred.

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 7 (2021 - 7) .

4. **INTANGIBLE FIXED ASSETS**

	Goodwill £	Other intangible assets £	Totals £
<b>COST</b>			
At 1 October 2021	15,000	5,600	20,600
Disposals	(15,000)	(5,600)	(20,600)
At 30 September 2022	-	-	-
<b>AMORTISATION</b>			
At 1 October 2021	4,878	1,307	6,185
Charge for year	1,500	560	2,060
Eliminated on disposal	(6,378)	(1,867)	(8,245)
At 30 September 2022	-	-	-
<b>NET BOOK VALUE</b>			
At 30 September 2022	-	-	-
At 30 September 2021	10,122	4,293	14,415

Notes to the Financial Statements - continued  
for the Year Ended 30 September 2022

5. **TANGIBLE FIXED ASSETS**

	Plant and machinery £	Office equipment £	Computer equipment £	Totals £
<b>COST</b>				
At 1 October 2021	124	2,716	3,439	6,279
Additions	-	-	1,342	1,342
Disposals	(124)	(2,716)	(4,781)	(7,621)
At 30 September 2022	-	-	-	-
<b>DEPRECIATION</b>				
At 1 October 2021	101	1,653	2,560	4,314
Charge for year	23	610	666	1,299
Eliminated on disposal	(124)	(2,263)	(3,226)	(5,613)
At 30 September 2022	-	-	-	-
<b>NET BOOK VALUE</b>				
At 30 September 2022	-	-	-	-
At 30 September 2021	23	1,063	879	1,965

6. **STOCKS**

	2022 £	2021 £
Stocks	-	160,751

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

	2022 £	2021 £
Director's current account	-	2,216
Tax	5,020	-
Prepayments and accrued income	1,808	3,169
	6,828	5,385

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

	2022 £	2021 £
Bank loan	-	9,586
Trade creditors	19,086	99,154
Tax	-	22,460
Social security and other taxes	729	1,321
VAT	38,760	19,034
Other creditors	265	265
Director's current account	1,876	-
Accrued expenses	2,817	1,184
	63,533	153,004



Notes to the Financial Statements - continued  
for the Year Ended 30 September 2022

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

	2022	2021
	£	£
Bank loan - 1-2 years	-	9,829
Bank loan - 2-5 years	-	27,447
	<u>-</u>	<u>37,276</u>

10. **DIRECTOR'S ADVANCES, CREDITS AND GUARANTEES**

The following advances and credits to a director subsisted during the years ended 30 September 2022 and 30 September 2021:

	2022	2021
	£	£
<b>R S Warren</b>		
Balance outstanding at start of year	2,216	511
Amounts advanced	1,162	22,595
Amounts repaid	(5,254)	(20,890)
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of year	<u>(1,876)</u>	<u>2,216</u>

The above loan is interest free, unsecured and repayable on demand.

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.