

**PATTENS PUB LIMITED  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2022**

PLS Management  
CIMA  
Pls Management  
44 Richmond Road  
Kingston Upon Thames  
KT2 5EE

**PATTENS PUB LIMITED**  
**Unaudited Financial Statements**  
**For The Year Ended 31 December 2022**

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**PATTENS PUB LIMITED**  
**Balance Sheet**  
**As At 31 December 2022**

Registered number: 08337438

		<b>2022</b>		<b>2021</b>	
	<b>Notes</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>FIXED ASSETS</b>					
Tangible Assets	<b>4</b>		2,732		3,416
			<u>2,732</u>		<u>3,416</u>
<b>CURRENT ASSETS</b>					
Stocks	<b>5</b>	2,300		6,749	
Debtors	<b>6</b>	4,457		4,720	
Investments	<b>7</b>	5,665		5,665	
Cash at bank and in hand		87,915		75,161	
		<u>100,337</u>		<u>92,295</u>	
<b>Creditors: Amounts Falling Due Within One Year</b>	<b>8</b>	(45,319 )		(37,717 )	
		<u></u>		<u></u>	
<b>NET CURRENT ASSETS (LIABILITIES)</b>			55,018		54,578
			<u>55,018</u>		<u>54,578</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			57,750		57,994
			<u>57,750</u>		<u>57,994</u>
<b>Creditors: Amounts Falling Due After More Than One Year</b>	<b>9</b>	(20,000 )		(20,000 )	
		<u></u>		<u></u>	
<b>NET ASSETS</b>			37,750		37,994
			<u>37,750</u>		<u>37,994</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	<b>10</b>	100		100	
Profit and Loss Account		37,650		37,894	
		<u>37,750</u>		<u>37,894</u>	
<b>SHAREHOLDERS' FUNDS</b>			37,750		37,994
			<u>37,750</u>		<u>37,994</u>

**PATTENS PUB LIMITED**  
**Balance Sheet (continued)**  
**As At 31 December 2022**

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For the year ending 31 December 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The member has not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The director acknowledges her 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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Mrs Holly Hayward

Director

27/09/2023

The notes on pages 3 to 6 form part of these financial statements.

**PATTENS PUB LIMITED**  
**Notes to the Financial Statements**  
**For The Year Ended 31 December 2022**

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**1. General Information**

PATTENS PUB LIMITED is a private company, limited by shares, incorporated in England & Wales, registered number 08337438 . The registered office is 5 London Road,, Rainham, , Gillingham,, Kent,, ME8 7RG.

**PATTENS PUB LIMITED**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 31 December 2022**

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## **2. Accounting Policies**

### **2.1. 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.

### **2.2. Turnover**

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

#### **Sale of goods**

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods has transferred to the buyer. This is usually at the point that the customer has signed for the delivery of the goods.

#### **Rendering of services**

Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs. Turnover is only recognised to the extent of recoverable expenses when the outcome of a contract cannot be estimated reliably.

### **2.3. 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:

Plant & Machinery	20% reducing balance
Fixtures & Fittings	20% reducing balance
Computer Equipment	33% straight line

### **2.4. Stocks and Work in Progress**

Stocks and work in progress are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads. Work-in-progress is reflected in the accounts on a contract by contract basis by recording turnover and related costs as contract activity progresses.

### **2.5. 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.

**PATTENS PUB LIMITED**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 31 December 2022**

**3. Average Number of Employees**

Average number of employees, including directors, during the year was as follows: 6 (2021: 5)

**4. Tangible Assets**

	<b>Plant &amp; Machinery</b>	<b>Fixtures &amp; Fittings</b>	<b>Computer Equipment</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>				
As at 1 January 2022	4,065	11,907	235	16,207
As at 31 December 2022	4,065	11,907	235	16,207
<b>Depreciation</b>				
As at 1 January 2022	3,107	9,449	235	12,791
Provided during the period	192	492	-	684
As at 31 December 2022	3,299	9,941	235	13,475
<b>Net Book Value</b>				
As at 31 December 2022	766	1,966	-	2,732
As at 1 January 2022	958	2,458	-	3,416

**5. Stocks**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Finished goods	2,300	6,749
	2,300	6,749

**6. Debtors**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>Due within one year</b>		
Prepayments and accrued income	4,457	4,720
	4,457	4,720

**7. Current Asset Investments**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Short term deposits	5,665	5,665
	5,665	5,665

**PATTENS PUB LIMITED**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 31 December 2022**

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

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Trade creditors	10,935	10,456
Bank loans and overdrafts	766	2,716
Corporation tax	103	10,816
Other taxes and social security	12,716	674
VAT	139	3,589
Net wages	4,360	2,835
Other creditors	3,804	-
Accruals and deferred income	2,443	-
Director's loan account	10,053	6,631
	<u>45,319</u>	<u>37,717</u>

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

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Bank loans	20,000	20,000
	<u>20,000</u>	<u>20,000</u>

**10. Share Capital**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Allotted, Called up and fully paid	<u>100</u>	<u>100</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.