

Unaudited Financial Statements for the Year Ended 30th September 2023

for

EMPORIUM SPECIALIST SERVICES LTD

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for the Year Ended 30th September 2023**

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EMPORIUM SPECIALIST SERVICES LTD

Company Information
for the Year Ended 30th September 2023

DIRECTORS:

S Rahman
M Rahman

REGISTERED OFFICE:

89 Leigh Road
Eastleigh
Hampshire
SO50 9DQ

REGISTERED NUMBER:

09218211 (England and Wales)

ACCOUNTANTS:

Graham Martin & Co
Accountants
89 Leigh Road
Eastleigh
Hampshire
SO50 9DQ

Balance Sheet
30th September 2023

	Notes	2023 £	2022 £
CURRENT ASSETS			
Stocks		54,833	110,680
Debtors	5	27,750	-
Cash at bank		33,057	51,099
		<u>115,640</u>	<u>161,779</u>
CREDITORS			
Amounts falling due within one year	6	61,545	70,947
NET CURRENT ASSETS		<u>54,095</u>	<u>90,832</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		54,095	90,832
CREDITORS			
Amounts falling due after more than one year	7	16,667	26,667
NET ASSETS		<u>37,428</u>	<u>64,165</u>
CAPITAL AND RESERVES			
Called up share capital		1	1
Retained earnings		37,427	64,164
SHAREHOLDERS' FUNDS		<u>37,428</u>	<u>64,165</u>

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

The members have not required the company to obtain an audit of its financial statements for the year ended 30th September 2023 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their 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
30th September 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 Statement of Income and Retained Earnings has not been delivered.

The financial statements were approved by the Board of Directors and authorised for issue on 7th May 2024 and were signed on its behalf by:

S Rahman - Director

Notes to the Financial Statements
for the Year Ended 30th September 2023

1. STATUTORY INFORMATION

Emporium Specialist Services Ltd 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.

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.

Tangible fixed assets

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

Plant and machinery etc - 15% 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 Statement of Income and Retained Earnings, 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.

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.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

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 profit or loss in the period to which they relate.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 2 (2022 - 2) .

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

4. TANGIBLE FIXED ASSETS

	Plant and machinery etc £
COST	
At 1st October 2022	
and 30th September 2023	<u>800</u>
DEPRECIATION	
At 1st October 2022	
and 30th September 2023	<u>800</u>
NET BOOK VALUE	
At 30th September 2023	<u><u>-</u></u>

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade debtors	<u>27,750</u>	<u>-</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Bank loans and overdrafts	10,000	10,000
Trade creditors	272	220
Taxation and social security	16,842	23,331
Other creditors	<u>34,431</u>	<u>37,396</u>
	<u>61,545</u>	<u>70,947</u>

7. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2023	2022
	£	£
Bank loans	<u>16,667</u>	<u>26,667</u>

8. DIRECTORS' ADVANCES, CREDITS AND GUARANTEES

The following advances and credits to a director subsisted during the years ended 30th September 2023 and 30th September 2022:

	2023	2022
	£	£
S Rahman		
Balance outstanding at start of year	34,997	2,093
Amounts advanced	2,000	36,248
Amounts repaid	(4,667)	(3,344)
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of year	<u>32,330</u>	<u>34,997</u>

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

9. ULTIMATE CONTROLLING PARTY

The controlling party is S Rahman.

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.