

Registered number
10046206

10 Dining Limited

Filleted Accounts

31 March 2017

10 Dining Limited**Registered number:** 10046206**Balance Sheet****as at 31 March 2017**

	Notes	2017
		£
Fixed assets		
Tangible assets	2	816
Current assets		
Stocks		4,225
Cash at bank and in hand		5,393
		<u>9,618</u>
Creditors: amounts falling due within one year	3	(23,047)
Net current liabilities		<u>(13,429)</u>
Net liabilities		<u>(12,613)</u>
Capital and reserves		
Called up share capital		100
Profit and loss account		(12,713)
Shareholder's funds		<u>(12,613)</u>

The director is satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

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

The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

Mr Sujit Patel

Director

Approved by the board on 5 December 2017

10 Dining Limited

Notes to the Accounts

for the period from 7 March 2016 to 31 March 2017

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

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 from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. 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.

Tangible fixed assets

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Fixtures, fittings and equipment	25% RBM
----------------------------------	---------

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost is determined using the first in first out method. The carrying amount of stock sold is recognised as an expense in the period in which the related revenue is recognised.

Taxation

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period. Deferred tax is recognised in respect of all timing differences between the recognition of income and expenses in the financial statements and their inclusion in tax assessments. 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. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date and that are expected to apply to the reversal of the timing difference, except for revalued land and investment property where the tax rate that applies to the sale of the asset is used. Current and deferred tax assets and liabilities are not discounted.

2 Tangible fixed assets

Furniture
Fixture and
Equipments

£

Cost

Additions	1,088
At 31 March 2017	<u>1,088</u>

Depreciation

Charge for the period	272
At 31 March 2017	<u>272</u>

Net book value

At 31 March 2017	816
------------------	-----

3 Creditors: amounts falling due within one year

2017

£

Other taxes and social security costs	65
Other creditors	<u>22,982</u>
	<u>23,047</u>

4 Related party transactions

Mr Sujit Patel is the director of the company. At the end of the year amount owed by the company to the director is £22,382.

5 Going concern

The company continues to receive support from the Directors and other creditors. The directors are not aware of any reasons why this support will be withdrawn. As a result they have adopted the going concern basis of accounting.

6 Other information

10 Dining Limited is a private company limited by shares and incorporated in England. Its registered office is:

10 Civic Square

Tilbury

RM18 8AD

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.