



Registered Number: 10190121
England and Wales

DI RITA'S LIMITED

Abridged Accounts

Period of accounts

Start date: 01 July 2022

End date: 30 June 2023

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Chartered Management Accountants' report to the board of directors on the preparation of the unaudited statutory accounts Di Rita's Limited for the year ended 30 June 2023

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Di Rita's Limited for the year ended 30 June 2023 which comprise of the Profit and Loss Account, the Balance Sheet and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Chartered Institute of Management Accountants, we are subject to its ethical and other professional requirements which are detailed at <http://www.cimaglobal.com>.

This report is made solely to the Board of Directors of Di Rita's Limited , as a body, in accordance with the terms of our engagement letter dated 19 October 2023. Our work has been undertaken solely to prepare for your approval the accounts of Di Rita's Limited and state those matters that we have agreed to state to the Board of Directors of Di Rita's Limited, as a body, in this report in accordance with the requirements of the Chartered Institute of Management Accountants as detailed at <http://www.cimaglobal.com>. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Di Rita's Limited and its Board of Directors as a body for our work or for this report

It is your duty to ensure that Di Rita's Limited has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit Di Rita's Limited. You consider that Di Rita's Limited is exempt from the statutory audit requirement for the year

We have not been instructed to carry out an audit or a review of the accounts of Di Rita's Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory accounts.

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Rivington Accounts Ltd

Bank House

6-8 Church Street

Adlington

Lancashire

PR7 4EX

19 October 2023

DI RITA'S LIMITED
Statement of Financial Position
As at 30 June 2023

	Notes	2023 £	2022 £
Fixed assets			
Tangible fixed assets	3	79,583	100,314
		79,583	100,314
Current assets			
Stocks		6,438	6,700
Debtors		1,591	5,060
Cash at bank and in hand		5,841	26,248
		13,870	38,008
Creditors: amount falling due within one year		(83,966)	(70,992)
Net current liabilities		(70,096)	(32,984)
Total assets less current liabilities		9,487	67,330
Creditors: amount falling due after more than one year		(86,955)	(72,590)
Accruals and deferred income		(4,657)	(8,493)
Provisions for liabilities		(15,326)	(19,810)
Net liabilities		(97,451)	(33,563)
Capital and reserves			
Called up share capital	4	100	100
Profit and loss account		(97,551)	(33,663)
Shareholder's funds		(97,451)	(33,563)

For the year ended 30 June 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities:

1. The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.
2. The director acknowledges their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

These 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 the provisions of Part 15 of the Companies Act 2006. In accordance with Section 444 of the Companies Act 2006 the income statement has not been delivered to the Registrar of Companies.

The members have agreed to the preparation of abridged accounts for this accounting period in accordance with section 444(2A).

The financial statements were approved by the director on 19 October 2023 and were signed by:

Andrew James Di Rita
Director

DI RITA'S LIMITED
Notes to the Abridged Financial Statements
For the year ended 30 June 2023

General Information

Di Rita's Limited is a private company, limited by shares, registered in England and Wales, registration number 10190121, registration address Bank House 6-8 Church Street, Adlington, Chorley, Lancashire, PR7 4EX.

The presentation currency is £ sterling.

1. Accounting policies

Significant accounting policies

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 comprises the invoiced value of goods and services supplied by the company, net of Value Added Tax and trade discounts.

Government grants

Government grants received are credited to deferred income. Grants towards capital expenditure are released to the income statement over the expected useful life of the assets. Grants received towards revenue expenditure are released to the income statement as the related expenditure is incurred.

Website cost

Planning and operating costs for the company's website are charged to the income statement as incurred.

Deferred taxation

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the reporting date.

Deferred tax is measured using 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.

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.

Current and deferred tax assets and liabilities are not discounted.

Tangible fixed assets

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Plant and Machinery	25% Reducing Balance
Motor Vehicles	25% Reducing Balance
Fixtures and Fittings	25% Reducing Balance
Computer Equipment	25% Reducing Balance

Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow moving items. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

Provisions

Provisions are recognised when the company has a present obligation as a result of a past event which it is more probable than not will result in an outflow of economic benefits that can be reasonably estimated.

2. Average number of employees

Average number of employees during the year was 7 (2022 : 7).

3. Tangible fixed assets

Cost or valuation	Plant and Machinery	Motor Vehicles	Fixtures and Fittings	Computer Equipment	Total
	£	£	£	£	£
At 01 July 2022	88,081	9,300	49,452	1,185	148,018
Additions	2,300	-	-	-	2,300
Disposals	-	-	-	-	-
At 30 June 2023	90,381	9,300	49,452	1,185	150,318
Depreciation					
At 01 July 2022	27,231	5,457	11,823	1,033	45,544
Charge for year	15,325	961	8,867	38	25,191
On disposals	-	-	-	-	-
At 30 June 2023	42,556	6,418	20,690	1,071	70,735
Net book values					
Closing balance as at 30 June 2023	47,825	2,882	28,762	114	79,583
Opening balance as at 01 July 2022	60,850	3,843	35,469	152	100,314

4. Share Capital

Allotted, called up and fully paid	2023	2022
	£	£
100 Class A shares of £1.00 each	100	100
	100	100

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.