

# Hibou Blanc Ltd

Unaudited Filleted Financial Statements  
for the Year Ended 31 January 2023



Chuhan and Singh Partnership Limited  
Chartered Accountants  
81 Borough Road  
Middlesbrough  
TS1 3AA

# Hibou Blanc Ltd

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## **Hibou Blanc Ltd**

### **Company Information**

<b>Directors</b>	Mr Stevie Lee Pattinson Mr Richard Anthony Nellis
<b>Registered office</b>	Lion House Durham Road Birtley Chester Le Street England DH3 1LS
<b>Accountants</b>	Chuhan and Singh Partnership Limited Chartered Accountants 81 Borough Road Middlesbrough TS1 3AA

# Hibou Blanc Ltd

## (Registration number: 11071338) Balance Sheet as at 31 January 2023

	Note	2023 £	2022 £
<b>Fixed assets</b>			
Tangible assets	<u>4</u>	65,147	33,582
<b>Current assets</b>			
Stocks		43,598	32,034
Debtors	<u>5</u>	131,618	100,956
Cash at bank and in hand		69,876	35,170
		<u>245,092</u>	<u>168,160</u>
<b>Creditors: Amounts falling due within one year</b>	<u>6</u>	<u>(814,896)</u>	<u>(601,717)</u>
<b>Net current liabilities</b>		<u>(569,804)</u>	<u>(433,557)</u>
<b>Net liabilities</b>		<u>(504,657)</u>	<u>(399,975)</u>
<b>Capital and reserves</b>			
Called up share capital		100	100
Retained earnings		<u>(504,757)</u>	<u>(400,075)</u>
Shareholders' deficit		<u>(504,657)</u>	<u>(399,975)</u>

For the financial year ending 31 January 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

These financial statements have been delivered in accordance with the provisions applicable to companies subject to the small companies regime. As permitted by section 444 (5A) of the Companies Act 2006, the directors have not delivered to the registrar a copy of the Profit and Loss Account.

Approved and authorised by the Board on 30 October 2023 and signed on its behalf by:

.....  
Mr Stevie Lee Pattinson  
Director

.....  
Mr Richard Anthony Nellis  
Director

# Hibou Blanc Ltd

## Notes to the Unaudited Financial Statements for the Year Ended 31 January 2023

### 1 General information

The company is a private company limited by share capital, incorporated in England and Wales.

The address of its registered office is:

Lion House  
Durham Road  
Birtley  
Chester Le Street  
England  
DH3 1LS

These financial statements were authorised for issue by the Board on 30 October 2023.

### 2 Accounting policies

#### Statement of compliance

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with Section 1A of FRS 102 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland'.

#### Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

The financial statements are prepared in sterling, which is the functional currency of the entity.

#### Revenue recognition

Turnover represents licensed bar and restaurant income, excluding value added tax.

#### Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

#### Depreciation

Depreciation is charged so as to write off the cost of assets, other than land and properties under construction over their estimated useful lives, as follows:

Asset class	Depreciation method and rate
Fixtures and fittings	20% straight line
Equipment	20% straight line

#### Stocks

Stocks are measured at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

## Hibou Blanc Ltd

### Notes to the Unaudited Financial Statements for the Year Ended 31 January 2023 (continued)

#### 3 Staff numbers

The average number of persons employed by the company during the year amounted to 23 (2022 - 20).

#### 4 Tangible assets

	Fixtures and fittings £	Office equipment £	Total £
<b>Cost or valuation</b>			
At 1 February 2022	38,123	17,148	55,271
Additions	40,969	12,305	53,274
At 31 January 2023	79,092	29,453	108,545
<b>Depreciation</b>			
At 1 February 2022	14,928	6,761	21,689
Charge for the year	15,818	5,891	21,709
At 31 January 2023	30,746	12,652	43,398
<b>Carrying amount</b>			
At 31 January 2023	48,346	16,801	65,147
At 31 January 2022	23,195	10,387	33,582

#### 5 Debtors

	2023 £	2022 £
Other debtors	131,618	100,956
	131,618	100,956

## Hibou Blanc Ltd

### Notes to the Unaudited Financial Statements for the Year Ended 31 January 2023 (continued)

#### 6 Creditors

##### Creditors: amounts falling due within one year

	Note	2023 £	2022 £
<b>Due within one year</b>			
Trade creditors		64,996	39,079
Amounts owed to group undertakings and undertakings in which the company has a participating interest	7	569,528	424,174
Taxation and social security		109,562	84,217
Other creditors		70,810	54,247
		<u>814,896</u>	<u>601,717</u>

#### 7 Related party transactions

Included in creditors is £569,528 (2022: £424,174) owed to the company's parent company; Viehard Limited. During the year the company also paid management fees of £200,000 to its parent company.

#### 8 Controlling party

Viehard Limited (incorporated in England and Wales) is regarded by the directors as being the company's ultimate parent company. The company's registered office is Lion House, 400 Durham Road, Birtley, Co Durham, DH3 1LS.

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.