

**BEAR ROASTERS LTD
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2022**

Bear Roasters Ltd
Unaudited Financial Statements
For The Year Ended 31 October 2022

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Bear Roasters Ltd
Balance Sheet
As At 31 October 2022

Registered number: 12937968

	Notes	31 October 2022		31 October 2021	
		£	£	£	£
FIXED ASSETS					
Tangible Assets	4		19,326		14,276
			19,326		14,276
CURRENT ASSETS					
Stocks	5	5,000		5,000	
Debtors	6	3,363		-	
Cash at bank and in hand		1,443		303	
			9,806		5,303
Creditors: Amounts Falling Due Within One Year	7	(34,395)		(22,269)	
			(24,589)		(16,966)
NET CURRENT ASSETS (LIABILITIES)			(24,589)		(16,966)
TOTAL ASSETS LESS CURRENT LIABILITIES			(5,263)		(2,690)
NET LIABILITIES			(5,263)		(2,690)
CAPITAL AND RESERVES					
Called up share capital	8		100		100
Profit and Loss Account			(5,363)		(2,790)
			(5,263)		(2,690)
SHAREHOLDERS' FUNDS			(5,263)		(2,690)

Bear Roasters Ltd
Balance Sheet (continued)
As At 31 October 2022

For the year ending 31 October 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 his 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

Mr Christopher Gregory

Director

27/07/2023

The notes on pages 3 to 5 form part of these financial statements.

Bear Roasters Ltd
Notes to the Financial Statements
For The Year Ended 31 October 2022

1. General Information

Bear Roasters Ltd is a private company, limited by shares, incorporated in England & Wales, registered number 12937968 . The registered office is 5a Hollowgate, Holmfirth, Huddersfield, HD9 2DG.

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:

Leasehold	5% - on cost
Plant & Machinery	20% reducing balance

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.

3. Average Number of Employees

Average number of employees, including directors, during the year was as follows: 1 (2021: 1)

Bear Roasters Ltd
Notes to the Financial Statements (continued)
For The Year Ended 31 October 2022

4. Tangible Assets

	Land & Property		
	Leasehold	Plant & Machinery	Total
	£	£	£
Cost			
As at 1 November 2021	3,820	12,700	16,520
Additions	-	15,020	15,020
Disposals	-	(7,851)	(7,851)
As at 31 October 2022	<u>3,820</u>	<u>19,869</u>	<u>23,689</u>
Depreciation			
As at 1 November 2021	157	2,087	2,244
Provided during the period	191	2,728	2,919
Disposals	-	(800)	(800)
As at 31 October 2022	<u>348</u>	<u>4,015</u>	<u>4,363</u>
Net Book Value			
As at 31 October 2022	<u>3,472</u>	<u>15,854</u>	<u>19,326</u>
As at 1 November 2021	<u>3,663</u>	<u>10,613</u>	<u>14,276</u>

5. Stocks

	31 October 2022	31 October 2021
	£	£
Stock	5,000	5,000
	<u>5,000</u>	<u>5,000</u>

6. Debtors

	31 October 2022	31 October 2021
	£	£
Due within one year		
Amounts owed by associates	3,363	-
	<u>3,363</u>	<u>-</u>

Bear Roasters Ltd
Notes to the Financial Statements (continued)
For The Year Ended 31 October 2022

7. Creditors: Amounts Falling Due Within One Year

	31 October 2022	31 October 2021
	£	£
Other loans	5,679	-
Accruals and deferred income	1,500	1,500
Director's loan account	27,216	20,769
	<u>34,395</u>	<u>22,269</u>

8. Share Capital

	31 October 2022	31 October 2021
	£	£
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.