

COMPANY REGISTRATION NUMBER: 09382269

PAT C STEWART LIMITED

**FILLETED UNAUDITED FINANCIAL
STATEMENTS**

31 December 2022

PAT C STEWART LIMITED

STATEMENT OF FINANCIAL POSITION

31 December 2022

		2022		2021	
	Note	£	£	£	£
CURRENT ASSETS					
Cash at bank and in hand		17,210		14,862	
CREDITORS: amounts					
falling due within one year	5	8,022		4,760	
NET CURRENT ASSETS			9,188		10,102
TOTAL ASSETS LESS					
CURRENT LIABILITIES			9,188		10,102
NET ASSETS			9,188		10,102
CAPITAL AND RESERVES					
Called up share capital			100		100
Profit and loss account			9,088		10,002
SHAREHOLDERS FUNDS			9,188		10,102

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 Section 1A of FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In accordance with section 444 of the Companies Act 2006, the statement of income and retained earnings has not been delivered.

For the year ending 31 December 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476 ;
- The director acknowledges her responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements .

PAT C STEWART LIMITED

STATEMENT OF FINANCIAL POSITION *(continued)*

31 December 2022

These financial statements were approved by the board of directors and authorised for issue on 22 September 2023 , and are signed on behalf of the board by:

P C Stewart

Director

Company registration number: 09382269

PAT C STEWART LIMITED

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2022

1. GENERAL INFORMATION

The company is a private company limited by shares, registered in England and Wales. The address of the registered office is Equitable House, 55 Pellon Lane, Halifax, HX1 5SP.

2. STATEMENT OF COMPLIANCE

These financial statements have been prepared in compliance with Section 1A of FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland'.

3. ACCOUNTING POLICIES

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 is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods supplied and services rendered, stated net of discounts and of Value Added Tax.

Income tax

The taxation expense represents the aggregate amount of current and deferred tax recognised in the reporting period. Tax is recognised in profit or loss, except to the extent that it relates to items recognised in other comprehensive income or directly in equity. In this case, tax is recognised in other comprehensive income or directly in equity, respectively. Current tax is recognised on taxable profit for the current and past periods. Current tax is measured at the amounts of tax expected to pay or recover using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

Financial instruments

The company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

4. EMPLOYEE NUMBERS

The average number of persons employed by the company during the year amounted to 1 (2021: 1).

5. CREDITORS: amounts falling due within one year

	2022	2021
	£	£
Corporation tax	5,416	2,154
Other creditors	2,606	2,606
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	8,022	4,760
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