

**Unaudited Financial Statements**

**for the Year Ended 30 April 2023**

**for**

**Huby and Sutton Community Shop Limited  
t/a Barkers of Huby**

**Huby and Sutton Community Shop Limited  
t/a Barkers of Huby (Registered number: RS007087)**

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for the Year Ended 30 April 2023**

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**Huby and Sutton Community Shop Limited  
t/a Barkers of Huby**

**Company Information  
for the Year Ended 30 April 2023**

**DIRECTORS:**

D Howard  
L M Wagstaff  
T Wolf  
J Micklethwaite  
E Corden  
S Colquhoun  
S Gould  
J Garrill  
M Thomas

**SECRETARY:**

L M Wagstaff

**REGISTERED OFFICE:**

Long Acre  
Main Street  
Huby  
York  
YO61 1HS

**REGISTERED NUMBER:**

RS007087 (England and Wales)

**ACCOUNTANTS:**

Clive Owen LLP  
Chartered Accountants  
140 Coniscliffe Road  
DARLINGTON  
Co Durham  
DL3 7RT

**Huby and Sutton Community Shop Limited**  
**t/a Barkers of Huby (Registered number: RS007087)**

**Balance Sheet**  
**30 April 2023**

	Notes	2023	2022
		£	£
<b>FIXED ASSETS</b>			
Intangible assets	4	-	-
Tangible assets	5	<u>15,292</u>	<u>8,414</u>
		15,292	8,414
<b>CURRENT ASSETS</b>			
Stocks	6	16,864	13,985
Debtors	7	3,822	6,736
Cash at bank and in hand		<u>285,886</u>	<u>111,540</u>
		306,572	132,261
<b>CREDITORS</b>			
Amounts falling due within one year	8	<u>157,664</u>	<u>7,887</u>
<b>NET CURRENT ASSETS</b>		<u>148,908</u>	<u>124,374</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>164,200</u>	<u>132,788</u>
<b>CAPITAL AND RESERVES</b>			
Called up share capital	10	10,520	10,300
Retained earnings		<u>153,680</u>	<u>122,488</u>
<b>SHAREHOLDERS' FUNDS</b>		<u>164,200</u>	<u>132,788</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 April 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 April 2023 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

**Huby and Sutton Community Shop Limited**  
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**Balance Sheet - continued**  
**30 April 2023**

The financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

In accordance with Section 444 of the Companies Act 2006, the Statement of Income and Retained Earnings has not been delivered.

The financial statements were approved by the Board of Directors and authorised for issue on 31 August 2023 and were signed on its behalf by:

D Howard - Director

L M Wagstaff - Director

M Thomas - Director

The notes form part of these financial statements

**Huby and Sutton Community Shop Limited  
t/a Barkers of Huby (Registered number: RS007087)**

**Notes to the Financial Statements  
for the Year Ended 30 April 2023**

**1. STATUTORY INFORMATION**

Huby and Sutton Community Shop Ltd t/a Barkers of Huby is a private company, limited by shares, registered in England and Wales and incorporated under the Co-operative and Community Benefit Societies Act 2014. The company's registered number and registered office address can be found on the Company Information page.

**2. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

There were no material departures from that standard.

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year, and also have been consistently applied within the same accounts.

**Turnover**

Turnover represents net invoiced sales of goods, excluding value added tax. All turnover is derived from activities within the United Kingdom.

**Income Recognition**

Income is recognised when a contract for the sale of goods is determined as unconditional.

**Goodwill**

Goodwill, being the amount paid in connection with the acquisition of a business in 2015, is being amortised evenly over its estimated useful life of five years.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 20% on cost
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**Stocks**

Stocks are valued at the lower of cost and selling price less estimated costs to sell.

**Huby and Sutton Community Shop Limited**  
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**Notes to the Financial Statements - continued**  
**for the Year Ended 30 April 2023**

**2. ACCOUNTING POLICIES - continued**

**Taxation**

Taxation for the year comprises current and deferred tax. Tax is recognised in the Statement of Income and Retained Earnings, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

**Deferred tax**

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

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and 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.

**Pension costs and other post-retirement benefits**

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

**Financial instruments**

Basic financial instruments are recognised at amortised cost with charges recognised in profit or loss.

**Operating lease commitments**

Rentals payable under operating leases are charged against the profit and loss account in the period to which they relate.

**3. EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 6 (2022 - 6).

**4. INTANGIBLE FIXED ASSETS**

	Goodwill £
<b>COST</b>	
At 1 May 2022	
and 30 April 2023	<u>29,000</u>
<b>AMORTISATION</b>	
At 1 May 2022	
and 30 April 2023	<u>29,000</u>
<b>NET BOOK VALUE</b>	
At 30 April 2023	<u>          -</u>
At 30 April 2022	<u>          -</u>

**Huby and Sutton Community Shop Limited**  
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**Notes to the Financial Statements - continued**  
**for the Year Ended 30 April 2023**

**5. TANGIBLE FIXED ASSETS**

	Improvements to property £	Plant and machinery £	Fixtures and fittings £	Totals £
<b>COST</b>				
At 1 May 2022	-	-	32,590	32,590
Additions	<u>9,601</u>	<u>75</u>	-	<u>9,676</u>
At 30 April 2023	<u>9,601</u>	<u>75</u>	<u>32,590</u>	<u>42,266</u>
<b>DEPRECIATION</b>				
At 1 May 2022	-	-	24,176	24,176
Charge for year	<u>-</u>	<u>4</u>	<u>2,794</u>	<u>2,798</u>
At 30 April 2023	<u>-</u>	<u>4</u>	<u>26,970</u>	<u>26,974</u>
<b>NET BOOK VALUE</b>				
At 30 April 2023	<u>9,601</u>	<u>71</u>	<u>5,620</u>	<u>15,292</u>
At 30 April 2022	<u>-</u>	<u>-</u>	<u>8,414</u>	<u>8,414</u>

**6. STOCKS**

	2023 £	2022 £
Stocks	<u>16,864</u>	<u>13,985</u>

**7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023 £	2022 £
Trade debtors	1,871	2,317
Other debtors	500	3,085
Prepayments and accrued income	<u>1,451</u>	<u>1,334</u>
	<u>3,822</u>	<u>6,736</u>

**8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023 £	2022 £
Trade creditors	5,131	5,638
Taxation and social security	756	414
Other creditors	77	410
Accruals and deferred income	<u>151,700</u>	<u>1,425</u>
	<u>157,664</u>	<u>7,887</u>



**Huby and Sutton Community Shop Limited**  
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**Notes to the Financial Statements - continued**  
**for the Year Ended 30 April 2023**

**9. LEASING AGREEMENTS**

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2023	2022
	£	£
Within one year	8,400	8,400
Between one and five years	<u>8,400</u>	<u>16,800</u>
	<u><u>16,800</u></u>	<u><u>25,200</u></u>

**10. CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2023	2022
			£	£
526	Ordinary	£20	<u>10,520</u>	<u>10,300</u>

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## Signature 1

Signed by Denise Howard using authentication code PCZed3Z3L1VWSThu at IP address 86.189.241.15, on 2023/09/26 15:24:02 Z.

Denise Howard's e-mail address is: [denise\\_howard@me.com](mailto:denise_howard@me.com).

Denise Howard added the following comments:

"Denise Howard OBE"