

**Financial Statements for the Year Ended 31 March 2022**

**for**

**La Piccola Dely Limited**

BBK Partnership  
Chartered Accountants  
& Statutory Auditors  
1 Beauchamp Court  
10 Victors Way  
Barnet  
Hertfordshire  
EN5 5TZ

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for the Year Ended 31 March 2022**

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**La Piccola Dely Limited**  
**Company Information**  
**for the Year Ended 31 March 2022**

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**DIRECTORS:**

Mr M Oriolo  
Mr G Pollara  
Mr F Vanoli

**REGISTERED OFFICE:**

Unit 10  
Blackthorne Crescent  
Slough  
Berkshire  
SL3 0QR

**REGISTERED NUMBER:**

06137836 (England and Wales)

**ACCOUNTANTS:**

BBK Partnership  
Chartered Accountants  
& Statutory Auditors  
1 Beauchamp Court  
10 Victors Way  
Barnet  
Hertfordshire  
EN5 5TZ

Balance Sheet  
31 March 2022

	Notes	31.3.22 £	£	31.3.21 £	£
<b>FIXED ASSETS</b>					
Tangible assets	4		214,507		32,286
Investments	5		<u>2</u>		<u>2</u>
			214,509		32,288
<b>CURRENT ASSETS</b>					
Stocks		29,398		35,692	
Debtors	6	288,998		80,876	
Prepayments and accrued income		19,716		16,574	
Cash at bank and in hand		<u>285,948</u>		<u>289,824</u>	
		624,060		422,966	
<b>CREDITORS</b>					
Amounts falling due within one year	7	<u>163,844</u>		<u>480,803</u>	
<b>NET CURRENT ASSETS/(LIABILITIES)</b>			<u>460,216</u>		<u>(57,837)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			674,725		(25,549)
<b>CREDITORS</b>					
Amounts falling due after more than one year	8		<u>147,891</u>		<u>100,000</u>
<b>NET ASSETS/(LIABILITIES)</b>			<u>526,834</u>		<u>(125,549)</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	9		751		751
Capital redemption reserve	10		300,000		300,000
Retained earnings	10		<u>226,083</u>		<u>(426,300)</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>526,834</u>		<u>(125,549)</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2022 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- 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.

**Balance Sheet - continued**  
**31 March 2022**

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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 Income Statement has not been delivered.

The financial statements were approved by the Board of Directors and authorised for issue on 25 April 2023 and were signed on its behalf by:

Mr F Vanoli - Director

**Notes to the Financial Statements  
for the Year Ended 31 March 2022**

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**1. STATUTORY INFORMATION**

La Piccola Dely Limited is a private company, limited by shares, registered in England and Wales. 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.

**Turnover**

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

**Tangible fixed assets**

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

Plant and machinery etc - 20% on reducing balance

**Investments in subsidiaries**

Investments in subsidiary undertakings are recognised at cost.

**Stocks**

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

**Taxation**

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, 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.

**Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022

2. ACCOUNTING POLICIES - continued

**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.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 34 (2021 - 34 ) .

4. TANGIBLE FIXED ASSETS

	Land and buildings £	Plant and machinery etc £	Totals £
<b>COST</b>			
At 1 April 2021	42,100	190,053	232,153
Additions	-	195,697	195,697
At 31 March 2022	<u>42,100</u>	<u>385,750</u>	<u>427,850</u>
<b>DEPRECIATION</b>			
At 1 April 2021	11,928	157,768	169,696
Charge for year	8,420	35,227	43,647
At 31 March 2022	<u>20,348</u>	<u>192,995</u>	<u>213,343</u>
<b>NET BOOK VALUE</b>			
At 31 March 2022	<u>21,752</u>	<u>192,755</u>	<u>214,507</u>
At 31 March 2021	<u>30,172</u>	<u>32,285</u>	<u>62,457</u>

5. FIXED ASSET INVESTMENTS

	Shares in group undertakings £
<b>COST</b>	
At 1 April 2021 and 31 March 2022	<u>2</u>
<b>NET BOOK VALUE</b>	
At 31 March 2022	<u>2</u>
At 31 March 2021	<u>2</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022

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

	31.3.22	31.3.21
	£	£
Trade debtors	137,580	33,276
Amounts owed by group undertakings	136,600	41,600
Other debtors	14,818	6,000
	<u>288,998</u>	<u>80,876</u>

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

	31.3.22	31.3.21
	£	£
Trade creditors	72,908	125,748
Taxation and social security	33,613	35,217
Other creditors	57,323	319,838
	<u>163,844</u>	<u>480,803</u>

8. **CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	31.3.22	31.3.21
	£	£
Bank loans	<u>147,891</u>	<u>100,000</u>

9. **CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:				
Number:	Class:	Nominal value:	31.3.22	31.3.21
			£	£
501	Ordinary	1.00	501	501
250	Ordinary A	1.00	250	250
			<u>751</u>	<u>751</u>

10. **RESERVES**

	Retained earnings	Capital redemption reserve	Totals
	£	£	£
At 1 April 2021	(77,701)	300,000	222,299
Profit for the year	303,784		303,784
At 31 March 2022	<u>226,083</u>	<u>300,000</u>	<u>526,083</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.