

# SARA'S TEA GARDEN LIMITED

Registered Number  
08165880  
(England and Wales)

Unaudited Financial Statements for the Year Ended  
31 August 2021

# SARA'S TEA GARDEN LIMITED

## Company Information for the year from 1 September 2020 to 31 August 2021

<b>Directors</b>	WELTON, Sara Janet
<b>Registered Address</b>	64 High Street  Leigh-On-Sea  SS9 2EP
<b>Registered Number</b>	08165880 (England and Wales)

# SARA'S TEA GARDEN LIMITED

## Balance Sheet as at 31 August 2021

	Notes	2021	2020
		£	£
<b>Fixed assets</b>			
Tangible assets	6	43,135	52,157
		<u>43,135</u>	<u>52,157</u>
<b>Current assets</b>			
Debtors		2,167	-
Cash at bank and on hand		69,256	55,117
		<u>71,423</u>	<u>55,117</u>
<b>Creditors amounts falling due within one year</b>		<u>(34,002)</u>	<u>(45,233)</u>
<b>Net current assets (liabilities)</b>		<u>37,421</u>	<u>9,884</u>
<b>Total assets less current liabilities</b>		<u>80,556</u>	<u>62,041</u>
Creditors amounts falling due after one year		(48,018)	(75,000)
<b>Net assets</b>		<u>32,538</u>	<u>(12,959)</u>
<b>Capital and reserves</b>			
Called up share capital		1	1
Profit and loss account		32,537	(12,960)
<b>Shareholders' funds</b>		<u>32,538</u>	<u>(12,959)</u>

The company was entitled to exemption from audit for this reporting period under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The Director acknowledges their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime. The directors have chosen to not file a copy of the company's profit and loss account.

The members have agreed to the preparation of abridged accounts for this accounting period in accordance with section 444(2A).

The financial statements were approved and authorised for issue by the Director on 11 May 2022, and are signed on its behalf by:

WELTON, Sara Janet

**Director**

**Registered Company No. 08165880**

**SARA'S TEA GARDEN LIMITED**  
**Notes to the Financial Statements**  
**for the year ended 31 August 2021**

**1. STATUTORY INFORMATION**

The company is a private company limited by shares and registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

**2. COMPLIANCE WITH APPLICABLE REPORTING FRAMEWORK**

The financial statements have been prepared in compliance with FRS 102 Section 1A as it applies to the financial statements for the period and there were no material departures from the reporting standard.

**3. ACCOUNTING POLICIES**

**Property, plant and equipment policy**

Tangible fixed assets are stated at cost or valuation less depreciation. Depreciation is provided on all tangible fixed assets as follows:

**Intangible assets policy**

Intangible assets are initially measured at cost. After initial recognition, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

**Revenue recognition policy**

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. 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.

**Foreign currency translation and operations policy**

Transactions in foreign currencies are initially recognised at the rate of exchange ruling at the date of the transaction. At the end of each reporting period foreign currency monetary items are translated at the closing rate of exchange. Non-monetary items that are measured at historical cost are translated at the rate ruling at the date of the transaction. All differences are charged to profit or loss.

**Employee benefits policy**

Contributions to defined contribution plans are expensed in the period to which they relate.

#### 4. EMPLOYEE INFORMATION

	2021	2020
Average number of employees during the year	19	28

#### 5. INTANGIBLE ASSETS

	Total
	£
<b>Cost or valuation</b>	
At 01 September 20	60,000
At 31 August 21	60,000
<b>Amortisation and impairment</b>	
At 01 September 20	60,000
At 31 August 21	60,000
<b>Net book value</b>	
At 31 August 20	-

## 6. PROPERTY, PLANT AND EQUIPMENT

	Total
	£
<b>Cost or valuation</b>	
At 01 September 20	133,213
Additions	2,084
At 31 August 21	135,297
<b>Depreciation and impairment</b>	
At 01 September 20	81,056
Charge for year	11,106
At 31 August 21	92,162
<b>Net book value</b>	
At 31 August 21	43,135
At 31 August 20	52,157

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.