REGISTERED NUMBER: 05156769 (England and Wales)

Unaudited Financial Statements

for the Year Ended 31st March 2022

for

Man Bites Dog Limited

Contents of the Financial Statements for the Year Ended 31st March 2022

Man Bites Dog Limited

Company Information
for the Year Ended 31st March 2022

DIRECTOR:	Ms C Mason
SECRETARY:	S Hillier
REGISTERED OFFICE:	Suite A First Floor, Moore House 13 Black Lion Street Brighton East Sussex BN1 1ND
REGISTERED NUMBER:	05156769 (England and Wales)
ACCOUNTANTS:	Hammond McNulty LLP Bank House Market Square Congleton Cheshire CW12 1ET

Abridged Balance Sheet
31st March 2022

	Notes	31/3/22 £	£	31/3/21 £	£
FIXED ASSETS					
Tangible assets	4		**50,495**		35,729
CURRENT ASSETS					
Debtors		**748,104**		540,840	
Cash at bank and in hand		**2,064,194**		1,603,312	
		2,812,298		2,144,152	
CREDITORS					
Amounts falling due within one year		**1,115,006**		1,136,127	
NET CURRENT ASSETS			**1,697,292**		1,008,025
TOTAL ASSETS LESS CURRENT LIABILITIES			**1,747,787**		1,043,754
PROVISIONS FOR LIABILITIES			**6,282**		6,375
NET ASSETS			**1,741,505**		1,037,379
CAPITAL AND RESERVES					
Called up share capital			**100**		100
Retained earnings			**1,741,405**		1,037,279
SHAREHOLDERS' FUNDS			**1,741,505**		1,037,379

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

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

The director acknowledges her 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.

The notes form part of these financial statements

continued...

Abridged Balance Sheet - continued
31st March 2022

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

All the members have consented to the preparation of an abridged Balance Sheet for the year ended 31st March 2022 in accordance with Section 444(2A) of the Companies Act 2006.

In accordance with Section 444 of the Companies Act 2006, the Profit and Loss Account has not been delivered.

The financial statements were approved by the director and authorised for issue on 25th July 2022 and were signed by:

Ms C Mason - Director

1. **STATUTORY INFORMATION**

Man Bites Dog 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 and represents amounts receivable for goods supplied and services rendered, stated net of discounts and of Value Added Tax.

Income is recognized by reference to the stage of completion of contracts with clients and the estimated fair value of the right to consideration.

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 - Straight line over 3 years, Straight line over 10 years and Straight line over 5 years

Tangible fixed assets are stated at cost less accumulated depreciation and accumulated impairment losses.

Financial instruments
The following assets and liabilities are classified as financial instruments - trade debtors, trade creditors and director's loans.

Director's loans (being repayable on demand), trade debtors and trade creditors are measured at the undiscounted amount of the cash or other consideration expected to be paid or received.

Taxation
Taxation for the year comprises current and deferred tax. Tax is recognised in the Profit and Loss Account, 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.

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

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 27 (2021 - 26) .

4. TANGIBLE FIXED ASSETS

	Totals £
COST	
At 1st April 2021	150,611
Additions	29,141
Disposals	(27,121)
At 31st March 2022	152,631
DEPRECIATION	
At 1st April 2021	114,882
Charge for year	13,309
Eliminated on disposal	(26,055)
At 31st March 2022	102,136
NET BOOK VALUE	
At 31st March 2022	50,495
At 31st March 2021	35,729