

AR Dubb Ltd

Unaudited Filleted Financial Statements
for the Year Ended 30 September 2022

Onyx Accountants Limited
Chartered Management Accountants
12 Phoenix Business Park
Onyx House
12 Avenue Close
Birmingham
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B7 4NU

AR Dubb Ltd

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AR Dubb Ltd

Company Information

Director	Ms Anita Ram
Registered office	105 Queslett Road East Sutton Coldfield West Midlands B74 2AJ
Accountants	Onyx Accountants Limited Chartered Management Accountants 12 Phoenix Business Park Onyx House 12 Avenue Close Birmingham West Midlands B7 4NU

AR Dubb Ltd

(Registration number: 09208941) Balance Sheet as at 30 September 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	<u>4</u>	31,016	535
Current assets			
Debtors	<u>5</u>	16,806	16,737
Cash at bank and in hand		<u>12,345</u>	<u>81</u>
		29,151	16,818
Creditors: Amounts falling due within one year	<u>6</u>	<u>(24,832)</u>	<u>(14,775)</u>
Net current assets		<u>4,319</u>	<u>2,043</u>
Net assets		<u>35,335</u>	<u>2,578</u>
Capital and reserves			
Called up share capital		100	100
Retained earnings		<u>35,235</u>	<u>2,478</u>
Shareholders' funds		<u>35,335</u>	<u>2,578</u>

For the financial year ending 30 September 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 accounts for the year in question in accordance with section 476; and
- The director acknowledges her responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

These financial statements have been delivered in accordance with the provisions applicable to companies subject to the small companies regime. As permitted by section 444 (5A) of the Companies Act 2006, the director has not delivered to the registrar a copy of the Profit and Loss Account.

Approved and authorised by the director on 23 June 2023

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Ms Anita Ram
Director

AR Dubb Ltd

Notes to the Unaudited Financial Statements for the Year Ended 30 September 2022

1 General information

The company is a private company limited by share capital, incorporated in England.

The address of its registered office is:

105 Queslett Road East
Sutton Coldfield
West Midlands
B74 2AJ

These financial statements were authorised for issue by the director on 23 June 2023.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

These financial statements have been prepared in accordance with Financial Reporting Standard 102 Section 1A smaller entities - 'The Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland' and the Companies Act 2006 (as applicable to companies subject to the small companies' regime).

Basis of preparation

These financial statements have been prepared using the historical cost convention except that as disclosed in the accounting policies certain items are shown at fair value.

Going concern

The financial statements have been prepared on a going concern basis.

Revenue recognition

Turnover comprises the fair value of the consideration received or receivable for the sale of goods and provision of services in the ordinary course of the company's activities. Turnover is shown net of sales/value added tax, returns, rebates and discounts.

The company recognises revenue when:

The amount of revenue can be reliably measured;
it is probable that future economic benefits will flow to the entity;
and specific criteria have been met for each of the company's activities.

Tax

The tax expense for the period comprises current tax. Tax is recognised in profit or loss, except that a change attributable to an item of income or expense recognised as other comprehensive income is also recognised directly in other comprehensive income.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the reporting date in the countries where the company operates and generates taxable income.

AR Dubb Ltd

Notes to the Unaudited Financial Statements for the Year Ended 30 September 2022

Tangible assets

Tangible assets are stated in the balance sheet at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

The cost of tangible assets includes directly attributable incremental costs incurred in their acquisition and installation.

Depreciation

Depreciation is charged so as to write off the cost of assets, other than land and properties under construction over their estimated useful lives, as follows:

Asset class	Depreciation method and rate
Computer equipment	25% on straight line
Office equipment	25% on straight line

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of the receivables.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the company does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Share capital

Ordinary shares are classified as equity. Equity instruments are measured at the fair value of the cash or other resources received or receivable, net of the direct costs of issuing the equity instruments. If payment is deferred and the time value of money is material, the initial measurement is on a present value basis.

Dividends

Dividend distribution to the company's shareholders is recognised as a liability in the financial statements in the reporting period in which the dividends are declared.

3 Staff numbers

The average number of persons employed by the company (including the director) during the year, was 1 (2021 - 1).

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Notes to the Unaudited Financial Statements for the Year Ended 30 September 2022

4 Tangible assets

	Land and buildings £	Fixtures and fittings £	Office equipment £	Total £
Cost or valuation				
At 1 October 2021	-	882	947	1,829
Additions	30,000	-	999	30,999
At 30 September 2022	30,000	882	1,946	32,828
Depreciation				
At 1 October 2021	-	441	853	1,294
Charge for the year	-	221	297	518
At 30 September 2022	-	662	1,150	1,812
Carrying amount				
At 30 September 2022	30,000	220	796	31,016
At 30 September 2021	-	441	94	535

Included within the net book value of land and buildings above is £30,000 (2021 - £Nil) in respect of freehold land and buildings.

5 Debtors

	2022 £	2021 £
Current		
Other debtors	16,806	16,737

6 Creditors

Creditors: amounts falling due within one year

	2022 £	2021 £
Due within one year		
Trade creditors	3,858	-
Taxation and social security	20,254	14,055
Accruals and deferred income	720	720
	24,832	14,775

7 Related party transactions

AR Dubb Ltd

Notes to the Unaudited Financial Statements for the Year Ended 30 September 2022

Transactions with the director

	At 1 October 2021 £	Advances to director £	At 30 September 2022 £
2022			
Ms Anita Ram			
Advances	14,201	2,605	16,806

	At 1 October 2020 £	Advances to director £	At 30 September 2021 £
2021			
Ms Anita Ram			
Advances	14,177	24	14,201

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.