

EASTERN DINER LTD

Abridged Accounts

Period of accounts

Start date: 01 April 2022

End date: 31 March 2023

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Accountants' Report
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Report to the directors on the preparation of the unaudited statutory accounts of EASTERN DINER LTD for the year ended 31 March 2023

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of EASTERN DINER LTD for the year ended 31 March 2023 which comprise of the Profit and Loss Account, the Statement of Comprehensive Income, the Balance Sheet, the Statement of Changes in Equity and the related notes from the company's accounting records and from information and explanations you have given us

As a practising member firm of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at

<http://rulebook.accaglobal.com/>

This report is made solely to the Board of Directors of EASTERN DINER LTD, as a body, in accordance with the terms of our engagement letter dated 11 November 2023. Our work has been undertaken solely to prepare for your approval the accounts of EASTERN DINER LTD and state those matters that we have agreed to state to the Board of Directors of EASTERN DINER LTD, as a body, in this report in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at <http://www.accaglobal.com/factsheet163>. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than EASTERN DINER LTD and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that EASTERN DINER LTD has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit of EASTERN DINER LTD. You consider that EASTERN DINER LTD is exempt from the statutory audit requirement for the year We have not been instructed to carry out an audit or a review of the accounts of EASTERN DINER LTD. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory accounts 31 March 2023

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Edge Chartered Certified Accountants (Partnership)
Electric Wharf
1 Generator Hall
Coventry
West Midlands
CV1 4JL
11 November 2023

EASTERN DINER LTD
Statement of Financial Position
As at 31 March 2023

	Notes	2023 £	2022 £
Fixed assets			
Tangible fixed assets	3	50,014	57,456
		50,014	57,456
Current assets			
Stocks		7,500	0
Debtors		70,000	0
Cash at bank and in hand		7,414	34,144
		84,914	34,144
Creditors: amount falling due within one year		(74,309)	(30,870)
Net current assets		10,605	3,274
Total assets less current liabilities		60,619	60,730
Creditors: amount falling due after more than one year		(30,211)	(33,708)
Net assets		30,408	27,022
Capital and reserves			
Profit and loss account		30,408	27,022
Shareholder's funds		30,408	27,022

For the year ended 31 March 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities:

1. The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.
2. The director acknowledges their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with the provisions of Part 15 of the Companies Act 2006. In accordance with Section 444 of the Companies Act 2006, the income statement has not been delivered to the Registrar of Companies.

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 by the director on 11 November 2023 and were signed by:

Asim Saeed

Director

EASTERN DINER LTD
Notes to the Abridged Financial Statements
For the year ended 31 March 2023

General Information

EASTERN DINER LTD is a private company, limited by shares, registered in England and Wales, registration number 11890688, registration address 412-414 , Foleshill Road , Coventry, CV6 5AN.

The presentation currency is £ sterling.

1. Accounting policies

Significant accounting policies

Statement of compliance

These financial statements have been prepared in compliance with FRS 102 – The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

Basis of preparation

The financial statements have been prepared under the historical cost convention as modified by the revaluation of land and buildings and certain financial instruments measured at fair value in accordance with the accounting policies.

The financial statements are prepared in sterling which is the functional currency of the company.

Going concern basis

The directors believe that the company is experiencing good levels of sales growth and profitability, and that it is well placed to manage its business risks successfully. Accordingly, they have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. Thus they continue to adopt the going concern basis of accounting in preparing the financial statements.

Taxation

Taxation represents the sum of tax currently payable and deferred tax. Tax is recognised in the statement of income, except to the extent that it relates to items recognised in other comprehensive income or directly in capital and reserves. The company's liability for current tax is calculated using the tax rates and laws that have been enacted or substantively enacted at the reporting date. Current and deferred tax assets and liabilities are not discounted

Tangible fixed assets

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Computer Equipment	20% Reducing Balance
Plant and Machinery	20% Reducing Balance
Motor Vehicles	20% Reducing Balance

Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow moving items. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

2. Average number of employees

Average number of employees during the year was 10 (2022 : 10).

3. Tangible fixed assets

Cost or valuation	Plant and Machinery £	Motor Vehicles £	Computer Equipment £	Total £
At 01 April 2022	40,500	20,735	625	61,860
Additions	-	-	-	-
Disposals	-	-	-	-
At 31 March 2023	40,500	20,735	625	61,860
Depreciation				
At 01 April 2022	-	4,147	257	4,404
Charge for year	4,050	3,318	74	7,442
On disposals	-	-	-	-
At 31 March 2023	4,050	7,465	331	11,846
Net book values				
Closing balance as at 31 March 2023	36,450	13,270	294	50,014
Opening balance as at 01 April 2022	40,500	16,588	368	57,456

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.