Registration number: 08092425

The Mucky Duck Winchester Ltd

trading as The Mucky Duck

Annual Report and Unaudited Abridged Financial Statements

for the Year Ended 30 June 2022

Inn Control
10 Cheyne Walk
Northampton
Northamptonshire
NN1 5PT

The Mucky Duck Winchester Ltd
trading as The Mucky Duck

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The Mucky Duck Winchester Ltd
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Company Information

Director	Mrs Jayne Gillin
Registered office	10 Cheyne Walk Northampton England NN1 5PT
Accountants	Inn Control 10 Cheyne Walk Northampton Northamptonshire NN1 5PT

The Mucky Duck Winchester Ltd
trading as The Mucky Duck

(Registration number: 08092425)
Abridged Balance Sheet as at 30 June 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	5	3,702	5,803
Current assets			
Stocks	6	9,330	8,208
Debtors		22,284	111,200
Cash at bank and in hand		183,212	151,048
		214,826	270,456
Prepayments and accrued income		12,466	-
Creditors: Amounts falling due within one year		(54,994)	(87,987)
Net current assets		172,298	182,469
Total assets less current liabilities		176,000	188,272
Creditors: Amounts falling due after more than one year		-	(25,000)
Provisions for liabilities		(703)	(1,103)
Accruals and deferred income		-	(5,000)
Net assets		175,297	157,169
Capital and reserves			
Called up share capital		1	1
Retained earnings		175,296	157,168
Shareholders' funds		175,297	157,169

For the financial year ending 30 June 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.

The Mucky Duck Winchester Ltd
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(Registration number: 08092425)
Abridged Balance Sheet as at 30 June 2022

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 and the option to not file the profit and loss account has been taken.

All of the company's members have consented to the preparation of an Abridged Profit and Loss Account and an Abridged Balance Sheet in accordance with Section 444(2A) of the Companies Act 2006.

Approved and authorised by the director on 28 March 2023

.....
Mrs Jayne Gillin
Director

Notes to the Unaudited Abridged Financial Statements for the Year Ended 30 June 2022

1 General information

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

The address of its registered office is:
10 Cheyne Walk
Northampton
England
NN1 5PT

The principal place of business is:
84 Hyde Street
Winchester
Hampshire
SO23 7DW

These financial statements were authorised for issue by the director on 28 March 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 abridged 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 abridged 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.

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.

Notes to the Unaudited Abridged Financial Statements for the Year Ended 30 June 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
Fixtures and fittings	20% SLM
Office equipment	20% SLM

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.

Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost is determined using the first-in, first-out (FIFO) method.
The cost of finished goods and work in progress comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the inventories to their present location and condition. At each reporting date, stocks are assessed for impairment. If stocks are impaired, the carrying amount is reduced to its selling price less costs to complete and sell; the impairment loss is recognised immediately in profit or loss.

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.

Defined contribution pension obligation

A defined contribution plan is a pension plan under which fixed contributions are paid into a pension fund and the company has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.
Contributions to defined contribution plans are recognised as employee benefit expense when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

3 Staff numbers

The average number of persons employed by the company (including the director) during the year, was 10 (2021 - 7).

4 Profit before tax

Arrived at after charging/(crediting)

	2022	2021
	£	£
Depreciation expense	2,201	3,744

Notes to the Unaudited Abridged Financial Statements for the Year Ended 30 June 2022

5 Tangible assets

	Furniture, fittings and equipment £	Total £
Cost or valuation		
At 1 July 2021	38,042	38,042
Additions	100	100
At 30 June 2022	38,142	38,142
Depreciation		
At 1 July 2021	32,239	32,239
Charge for the year	2,201	2,201
At 30 June 2022	34,440	34,440
Carrying amount		
At 30 June 2022	3,702	3,702
At 30 June 2021	5,803	5,803

6 Stocks

	2022 £	2021 £
Other inventories	9,330	8,208

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.