Peppermint Pubs Limited

Unaudited Financial Statements for the Year Ended 31 March 2022

Matthews Sutton & Co Ltd
Chartered Certified Accountants
48 - 52 Penny Lane
Mossley Hill
Liverpool
Merseyside
L18 1DG

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Peppermint Pubs Limited

Company Information
for the Year Ended 31 March 2022

DIRECTOR:	S Rouse
REGISTERED OFFICE:	48 - 52 Penny Lane Mossley Hill Liverpool Merseyside L18 1DG
REGISTERED NUMBER:	11283607 (England and Wales)
ACCOUNTANTS:	Matthews Sutton & Co Ltd Chartered Certified Accountants 48 - 52 Penny Lane Mossley Hill Liverpool Merseyside L18 1DG

Balance Sheet
31 March 2022

	Notes	2022 £	£	2021 £	£
FIXED ASSETS					
Tangible assets	4		53,404		42,065
Investments	5		123,560		-
			176,964		42,065
CURRENT ASSETS					
Stocks		2,692		-	
Debtors	6	857		2,936	
Cash at bank and in hand		153,398		96,823	
		156,947		99,759	
CREDITORS					
Amounts falling due within one year	7	92,255		36,012	
NET CURRENT ASSETS			64,692		63,747
TOTAL ASSETS LESS CURRENT LIABILITIES			241,656		105,812
CAPITAL AND RESERVES					
Called up share capital			1		1
Retained earnings			241,655		105,811
			241,656		105,812

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

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

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

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the director and authorised for issue on 3 August 2022 and were signed by:

S Rouse - Director

Notes to the Financial Statements for the Year Ended 31 March 2022

1. STATUTORY INFORMATION

Peppermint Pubs 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 as modified by the revaluation of certain assets.

Turnover
Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Stocks
Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation
Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, 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.

Hire purchase and leasing commitments
Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

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.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 16 (2021 - 16) .

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4. TANGIBLE FIXED ASSETS

	Plant and machinery etc £
COST	
At 1 April 2021	51,532
Additions	22,342
At 31 March 2022	73,874
DEPRECIATION	
At 1 April 2021	9,467
Charge for year	11,003
At 31 March 2022	20,470
NET BOOK VALUE	
At 31 March 2022	53,404
At 31 March 2021	42,065

5. FIXED ASSET INVESTMENTS

	Other investments £
COST OR VALUATION	
Additions	129,780
Revaluations	(6,220)
At 31 March 2022	123,560
NET BOOK VALUE	
At 31 March 2022	123,560

Cost or valuation at 31 March 2022 is represented by:

	Other investments £
Valuation in 0	(6,220)
Cost	129,780
	123,560

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Other debtors	857	2,936

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7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Trade creditors	1	2,312
Taxation and social security	43,066	7,727
Other creditors	49,188	25,973
	92,255	36,012

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.