Registered number
11435607

Flames Kebab and Pizza (Blackwood) Ltd

Filleted Accounts

30 June 2024

Flames Kebab and Pizza (Blackwood) Ltd

Registered number: 11435607

Balance Sheet

as at 30 June 2024

	Notes		2024		2023
			£		£
Fixed assets					
Tangible assets	3		3,090		3,863
Current assets					
Stocks		1,660		1,360	
Debtors	4	16,686		13,809	
Cash at bank and in hand		6,683		6,721	
		25,029		21,890	
Creditors: amounts falling due within one year	5	13,504		18,785	
Net current assets			38,533		40,675
Total assets less current liabilities			41,623		44,538
Creditors: amounts falling due after more than one year	6		(20,001)		(30,001)
Net assets			21,622		14,537
Capital and reserves					
Called up share capital			100		100
Profit and loss account			21,522		14,437
Shareholder's funds			21,622		14,537

The director is satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The member has not required the company to obtain an audit in accordance with section 476 of the Act.

The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

Ismet Kaya

Director

Approved by the board on 25 March 2025

Flames Kebab and Pizza (Blackwood) Ltd
Notes to the Accounts
for the year ended 30 June 2024

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

Tangible fixed assets

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Fixtures, fittings, tools and equipment	20% Reducing balance

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost is determined using the first in first out method. The carrying amount of stock sold is recognised as an expense in the period in which the related revenue is recognised.

Debtors

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

Creditors

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

Taxation

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period. Deferred tax is recognised in respect of all timing differences between the recognition of income and expenses in the financial statements and

their inclusion in tax assessments. 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. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date and that are expected to apply to the reversal of the timing difference, except for revalued land and investment property where the tax rate that applies to the sale of the asset is used. Current and deferred tax assets and liabilities are not discounted.

Provisions

Provisions (ie liabilities of uncertain timing or amount) are recognised when there is an obligation at the reporting date as a result of a past event, it is probable that economic benefit will be transferred to settle the obligation and the amount of the obligation can be estimated reliably.

Pensions

Contributions to defined contribution plans are expensed in the period to which they relate.

2 Employees

	2024 Number	2023 Number
Average number of persons employed by the company	6	7

3 Tangible fixed assets

	Plant and machinery etc £
Cost	
At 1 July 2023	4,829
At 30 June 2024	4,829
Depreciation	
At 1 July 2023	966
Charge for the year	773
At 30 June 2024	1,739
Net book value	
At 30 June 2024	3,090
At 30 June 2023	3,863

4 Debtors

	2024 £	2023 £
Trade debtors	4,433	1,556
Other debtors	12,253	12,253
	16,686	13,809

5 Creditors: amounts falling due within one year	2024	2023
	£	£
Trade creditors	3,676	2,600
Taxation and social security costs	13,113	8,524
Other creditors	(30,293)	(29,909)
	(13,504)	(18,785)

6 Creditors: amounts falling due after one year	2024	2023
	£	£
Bank loans	20,001	30,001

7 Other information

Flames Kebab and Pizza (Blackwood) Ltd is a private company limited by shares and incorporated in England. Its registered office is:

89 Cefn Fforest

Blackwood

United Kingdom

NP12 3JX

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.