Registered number
12306708

Berryfields Fish Bar Limited

Unaudited Filleted Accounts

31 March 2024

Berryfields Fish Bar Limited

Registered number: 12306708

Balance Sheet

as at 31 March 2024

	Notes		2024		2023
			£		£
Fixed assets					
Tangible assets	3		73,919		91,597
Current assets					
Stocks		4,400		4,000	
Debtors	4	24,827		27,207	
Cash at bank and in hand		5,388		4,897	
		34,615		36,104	
Creditors: amounts falling due within one year	5	(116,827)		(130,214)	
Net current liabilities			(82,212)		(94,110)
Total assets less current liabilities			(8,293)		(2,513)
Provisions for liabilities			(3,125)		(5,801)
Net liabilities			(11,418)		(8,314)
Capital and reserves					
Called up share capital			100		100
Profit and loss account			(11,518)		(8,414)
Shareholders' funds			(11,418)		(8,314)

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

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

The directors acknowledge their 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.

K Zarandi

Director

Approved by the board on 9 May 2024

Berryfields Fish Bar Limited

Notes to the Accounts

for the year ended 31 March 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.

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:

Leasehold land and buildings	over the lease term
Fixtures, fittings, tools and equipment	over 5 years

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell.

Debtors

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts.

Creditors

Short term creditors are measured at transaction price (which is usually the invoice price).

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.

2 Employees

	2024	2023

	Number	Number
Average number of persons employed by the company	10	8

3 Tangible fixed assets

	Leasehold property	Fixtures, fittings and equipment	Total
	£	£	£
Cost			
At 1 April 2023	71,841	70,428	142,269
At 31 March 2024	71,841	70,428	142,269
Depreciation			
At 1 April 2023	10,776	39,896	50,672
Charge for the year	3,592	14,086	17,678
At 31 March 2024	14,368	53,982	68,350
Net book value			
At 31 March 2024	57,473	16,446	73,919
At 31 March 2023	61,065	30,532	91,597

4 Debtors

	2024	2023
	£	£
Other debtors	24,827	27,207

5 Creditors: amounts falling due within one year

	2024	2023
	£	£
Bank loans and overdrafts	2,649	3,488
Taxation and social security costs	9,595	6,778
Other creditors	104,583	119,948
	116,827	130,214

6 Other information

Berryfields Fish Bar Limited is a private company limited by shares and incorporated in England. Its registered office is:

47 The Drive

Esher

Surrey

KT10 8DJ

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.