REGISTERED NUMBER: 14166322 (England and Wales)

Financial Statements for the Period 1st July 2023 to 31st July 2024

for

Bayliss Catering Services Ltd

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for the Period 1st July 2023 to 31st July 2024

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Company Information
for the Period 1st July 2023 to 31st July 2024

DIRECTOR:	Mr P Jeffries
REGISTERED OFFICE:	1-3 Manor Road Chatham Kent ME4 6AG
REGISTERED NUMBER:	14166322 (England and Wales)
ACCOUNTANTS:	Beak Kemmenoe Chartered Accountants 1-3 Manor Road Chatham Kent ME4 6AE

The following reproduces the text of the report prepared for the director in respect of the company's annual unaudited financial statements. In accordance with the Companies Act 2006, the company is only required to file a Balance Sheet. Readers are cautioned that the Income Statement and certain other primary statements and the Report of the Director are not required to be filed with the Registrar of Companies.

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Bayliss Catering Services Ltd for the period ended 31st July 2024 which comprise the Income Statement, Balance Sheet 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 Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed within the ICAEW's regulations and guidance at http://www.icaew.com/en/membership/regulations-standards-and-guidance.

This report is made solely to the director of Bayliss Catering Services Ltd in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Bayliss Catering Services Ltd and state those matters that we have agreed to state to the director of Bayliss Catering Services Ltd in this report in accordance with ICAEW Technical Release 07/16AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Bayliss Catering Services Ltd and its director for our work or for this report.

It is your duty to ensure that Bayliss Catering Services Ltd has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and loss of Bayliss Catering Services Ltd. You consider that Bayliss Catering Services Ltd is exempt from the statutory audit requirement for the period.

We have not been instructed to carry out an audit or a review of the financial statements of Bayliss Catering Services 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 financial statements.

Beak Kemmenoe
Chartered Accountants
1-3 Manor Road
Chatham
Kent
ME4 6AE

12th October 2024

Balance Sheet
31st July 2024

	Notes	2024 £	£	2023 £	£
FIXED ASSETS					
Intangible assets	4		2,880		-
Tangible assets	5		26,406		-
			29,286		-
CURRENT ASSETS					
Debtors	6	-		9,226	
Cash at bank and in hand		145		4,825	
		145		14,051	
CREDITORS					
Amounts falling due within one year	7	29,668		5,300	
NET CURRENT (LIABILITIES)/ASSETS			(29,523)		8,751
TOTAL ASSETS LESS CURRENT LIABILITIES			(237)		8,751
CREDITORS					
Amounts falling due after more than one year	8		9,749		-
NET (LIABILITIES)/ASSETS			(9,986)		8,751
RESERVES					
Retained earnings			(9,986)		8,751
			(9,986)		8,751

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 31st July 2024.

The members have not required the company to obtain an audit of its financial statements for the period ended 31st July 2024 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 notes form part of these financial statements

continued...

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 12th October 2024 and were signed by:

Mr P Jeffries - Director

1. STATUTORY INFORMATION

Bayliss Catering Services Ltd 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.

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

Goodwill
Goodwill, being the amount paid in connection with the acquisition of a business in 2023, is being amortised evenly over its estimated useful life of five years.

Intangible assets
Intangible assets are initially measured at cost. After initial recognition, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

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

Taxation
Taxation for the period 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 period 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.

2. **ACCOUNTING POLICIES - continued**

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 period was 8 (2023 - 1) .

4. **INTANGIBLE FIXED ASSETS**

	Goodwill £
COST	
Additions	3,600
At 31st July 2024	3,600
AMORTISATION	
Charge for period	720
At 31st July 2024	720
NET BOOK VALUE	
At 31st July 2024	2,880

5. **TANGIBLE FIXED ASSETS**

	Plant and machinery etc £
COST	
Additions	31,399
At 31st July 2024	31,399
DEPRECIATION	
Charge for period	4,993
At 31st July 2024	4,993
NET BOOK VALUE	
At 31st July 2024	26,406

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Trade debtors	-	685
Other debtors	-	8,541
	-	9,226

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Bank loans and overdrafts	9,034	-
Taxation and social security	3,289	2,720
Other creditors	17,345	2,580
	29,668	5,300

8. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2024	2023
	£	£
Hire purchase contracts	9,749	-

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.