

Unaudited Financial Statements for the Year Ended 31 August 2025

for

The Cod Father (Salford) Ltd

Lucas Reis Ltd
Chartered Accountants
Lansdowne House
85 Buxton Road
Stockport
Cheshire
SK2 6LR

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for the Year Ended 31 August 2025

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The Cod Father (Salford) Ltd

Company Information
for the Year Ended 31 August 2025

DIRECTOR:

Miss P Anastasiou

REGISTERED OFFICE:

189 Eccles Old Rd
Salford
M6 8AH

REGISTERED NUMBER:

15094271 (England and Wales)

ACCOUNTANTS:

Lucas Reis Ltd
Chartered Accountants
Lansdowne House
85 Buxton Road
Stockport
Cheshire
SK2 6LR

Balance Sheet
31 August 2025

	Notes	31.8.25 £	31.8.24 £
CURRENT ASSETS			
Stocks		984	1,326
Cash at bank and in hand		<u>135</u>	<u>952</u>
		1,119	2,278
CREDITORS			
Amounts falling due within one year	4	<u>11,630</u>	<u>9,532</u>
NET CURRENT LIABILITIES		<u>(10,511)</u>	<u>(7,254)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>(10,511)</u>	<u>(7,254)</u>
CAPITAL AND RESERVES			
Called up share capital	5	1	1
Retained earnings		<u>(10,512)</u>	<u>(7,255)</u>
SHAREHOLDERS' FUNDS		<u>(10,511)</u>	<u>(7,254)</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2025 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges her responsibilities for:

- ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- 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 Cod Father (Salford) Ltd (Registered number: 15094271)

Balance Sheet - continued

31 August 2025

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 Statement of Income and Retained Earnings has not been delivered.

The financial statements were approved by the director and authorised for issue on 29 September 2026 and were signed by:

Miss P Anastasiou - Director

The notes form part of these financial statements

Notes to the Financial Statements
for the Year Ended 31 August 2025

1. **STATUTORY INFORMATION**

The Cod Father (Salford) 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.

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 Statement of Income and Retained Earnings, 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.

Notes to the Financial Statements - continued
for the Year Ended 31 August 2025

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 year was 5 (2024 - 5) .

4. **CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.8.25	31.8.24
	£	£
Directors' current accounts	8,681	8,681
Accruals and deferred income	2,949	851
	<u>11,630</u>	<u>9,532</u>

5. **CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	31.8.25	31.8.24
			£	£
1	Ordinary	1	<u>1</u>	<u>1</u>

6. **ULTIMATE CONTROLLING PARTY**

The controlling party is Miss P Anastasiou.

Panayiota Anastasiou is the ultimate controlling party by virtue of her shareholding.

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.