REGISTERED NUMBER: SC416640 (Scotland)

Unaudited Financial Statements

for the Year Ended 31st March 2020

for

Yummy Bee Limited

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Yummy Bee Limited

Company Information
for the Year Ended 31st March 2020

Directors:	D I Moncur Mrs D H S Moncur Ms J Moncur J Moncur
Secretary:	Mrs D H S Moncur
Registered office:	272 Bath Street Glasgow G2 4JR
Registered number:	SC416640 (Scotland)
Accountants:	Cooper Paul Abacus House 14-18 Forest Road Loughton Essex IG10 1DX

Yummy Bee Limited (Registered number: SC416640)

Abridged Statement of Financial Position
31st March 2020

	Notes	2020 £	2019 £
Fixed assets			
Tangible assets	4	2,398	2,617
Current assets			
Stocks		147,915	153,565
Debtors		155,401	118,740
Cash at bank		84,733	140,633
		388,049	412,938
Creditors			
Amounts falling due within one year		(45,636)	(52,850)
Net current assets		342,413	360,088
Total assets less current liabilities		344,811	362,705
Capital and reserves			
Called up share capital		3	4
Retained earnings		344,808	362,701
		344,811	362,705

The notes form part of these financial statements

Abridged Statement of Financial Position - continued
31st March 2020

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st March 2020.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st March 2020 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their 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.

All the members have consented to the preparation of an abridged Income statement and an abridged Statement of financial position for the year ended 31st March 2020 in accordance with Section 444(2A) of the Companies Act 2006.

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

The financial statements were approved by the Board of Directors and authorised for issue on 11th December 2020 and were signed on its behalf by:

D I Moncur - Director

The notes form part of these financial statements

1. Statutory information

Yummy Bee Limited is a private company, limited by shares , registered in Scotland. 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.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.
Plant and machinery etc - at varying rates on cost

Stocks
Work in progress is valued at the lower of cost and net realisable value.

Cost is calculated using the first-in, first-out method and includes all purchase, transport, and handling costs in bringing stocks to their present location and condition.

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 statement of financial position date.

Deferred tax
Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the statement of financial position 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.

3. Employees and directors

The average number of employees during the year was 5 (2019 - 5) .

4. Tangible fixed assets

	Totals £
Cost	
At 1st April 2019	21,794
Additions	1,252
At 31st March 2020	23,046
Depreciation	
At 1st April 2019	19,177
Charge for year	1,471
At 31st March 2020	20,648
Net book value	
At 31st March 2020	2,398
At 31st March 2019	2,617

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.