

Registered number
SC670621

Istanbul at High Street Ltd

Filleted Accounts

31 August 2025

Istanbul at High Street Ltd**Registered number:** SC670621**Balance Sheet****as at 31 August 2025**

	Notes	2025 £	2024 £
Fixed assets			
Tangible assets	3	7,800	7,800
Current assets			
Stocks		855	855
Cash at bank and in hand		3,401	3,651
		<u>4,256</u>	<u>4,506</u>
Creditors: amounts falling due within one year	4	(1,056)	(840)
Net current assets		<u>3,200</u>	<u>3,666</u>
Total assets less current liabilities		<u>11,000</u>	<u>11,466</u>
Creditors: amounts falling due after more than one year	5	(4,130)	(7,052)
Net assets		<u>6,870</u>	<u>4,414</u>
Capital and reserves			
Called up share capital		100	100
Profit and loss account		6,770	4,314
Shareholder's funds		<u>6,870</u>	<u>4,414</u>

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.

Mr Mehrshad Bagheri

Director

Approved by the board on 18 May 2026

Istanbul at High Street Ltd

Notes to the Accounts

for the year ended 31 August 2025

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	N/A
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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.

2 Employees	2025 Number	2024 Number
Average number of persons employed by the company	<u>3</u>	<u>3</u>

3 Tangible fixed assets

	Plant and machinery etc £
Cost	
At 1 September 2024	11,600
At 31 August 2025	<u>11,600</u>
Depreciation	
At 1 September 2024	3,800
At 31 August 2025	<u>3,800</u>
Net book value	
At 31 August 2025	<u>7,800</u>
At 31 August 2024	7,800

4 Creditors: amounts falling due within one year	2025 £	2024 £
Trade creditors	480	480
Taxation and social security costs	576	360
	<u>1,056</u>	<u>840</u>

5 Creditors: amounts falling due after one year	2025 £	2024 £
Director's loan account	<u>4,130</u>	<u>7,052</u>

6 Other information

Istanbul at High Street Ltd is a private company limited by shares and incorporated in Scotland.
Its registered office is:

142 High Street
Dumbarton
Scotland
G82 1PQ

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.