

REGISTERED NUMBER: SC689607 (Scotland)

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

FOR

BOTHYKITCHEN LTD

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FOR THE YEAR ENDED 31 MARCH 2024**

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BOTHYKITCHEN LTD

**COMPANY INFORMATION
FOR THE YEAR ENDED 31 MARCH 2024**

DIRECTORS:

D J C McCowan
C R M Roome
S F Piatkowski
J D Brown

REGISTERED OFFICE:

Finlas View Auchendennan Farm
Arden
Alexandria
Argyll & Bute
G83 8RB

REGISTERED NUMBER:

SC689607 (Scotland)

ACCOUNTANTS:

BK Plus Ltd
6th Floor
Gordon Chambers
90 Mitchell Street
Glasgow
Lanarkshire
G1 3NQ

BOTHYKITCHEN LTD (REGISTERED NUMBER: SC689607)**BALANCE SHEET
31 MARCH 2024**

	Notes	2024 £	2023 £
CURRENT ASSETS			
Stocks		5,000	4,500
Debtors	4	53,467	77,062
Cash at bank		3,679	5,677
		<u>62,146</u>	<u>87,239</u>
CREDITORS			
Amounts falling due within one year	5	188,957	76,146
NET CURRENT (LIABILITIES)/ASSETS		<u>(126,811)</u>	<u>11,093</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>(126,811)</u>	<u>11,093</u>
CAPITAL AND RESERVES			
Called up share capital		4	4
Retained earnings		(126,815)	11,089
SHAREHOLDERS' FUNDS		<u>(126,811)</u>	<u>11,093</u>

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

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2024 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their 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 notes form part of these financial statements

BOTHYKITCHEN LTD (REGISTERED NUMBER: SC689607)

BALANCE SHEET - continued
31 MARCH 2024

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 Board of Directors and authorised for issue on 20 January 2025 and were signed on its behalf by:

D J C McCowan - Director

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

1. STATUTORY INFORMATION

Bothykitchen Ltd 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.

The financial statements have been prepared on a going concern basis which assumes that the company will continue in operational existence for the foreseeable future. The company's liabilities exceeded its assets by £126,811 at 31 March 2024 (2023: £11,093 assets exceeded liabilities). The company is thus dependent on the continued financial support of its creditors. The directors are confident of this continuing support and of the company's long term trading prospects and on this basis considers it appropriate to prepare the financial statements on the going concern basis. The financial statements do not include any adjustments that would result from the withdrawal of financial support.

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 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 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.

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024****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 27 (2023 - 18) .

4. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Trade debtors	2,670	-
Other debtors	50,797	77,062
	<u>53,467</u>	<u>77,062</u>

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Trade creditors	8,419	5,991
Taxation and social security	106,566	39,167
Other creditors	73,972	30,988
	<u>188,957</u>	<u>76,146</u>

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.