WEST SIDE BISTRO LTD

Registered Number
SC769421
(Scotland)

Unaudited Financial Statements for the Year ended
28 February 2025

WEST SIDE BISTRO LTD

Company Information
for the year from 1 March 2024 to 28 February 2025

Director	Mojahid Ali
Registered Address	9 Royal Crescent Glasgow G3 7SP
Registered Number	SC769421 (Scotland)

WEST SIDE BISTRO LTD

Balance Sheet as at
28 February 2025

	Notes	2025		2024	
		£	£	£	£
Fixed assets					
Tangible assets	3		10,166		-
			10,166		-
Current assets					
Stocks	4	5,000		-	
Debtors	5	2,739		1	
Cash at bank and on hand		9,850		-	
		17,589		1	
Creditors amounts falling due within one year	6	(34,169)		-	
Net current assets (liabilities)			(16,580)		1
Total assets less current liabilities			(6,414)		1
Net assets			(6,414)		1
Capital and reserves					
Called up share capital			1		1
Profit and loss account			(6,415)		-
Shareholders' funds			(6,414)		1

The company was entitled to exemption from audit for this reporting period under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The Director acknowledges their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The directors have chosen to not file a copy of the company's profit and loss account under section 444 (5A) Companies Act 2006.

The financial statements were approved and authorised for issue by the Director on 27 November 2025, and are signed on its behalf by:

Mojahid Ali
Director
Registered Company No. SC769421

WEST SIDE BISTRO LTD

Notes to the Financial Statements
for the year ended 28 February 2025

1. Accounting policies

Statutory information

The company is a private company limited by shares and registered in Scotland. The company's registered number and registered office address can be found on the Company Information page.

Statement of compliance

The financial statements have been prepared in accordance with the Companies Act 2006 and FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland including Section 1A Small Entities.

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 policy

The turnover shown in the profit and loss account represents the value of sales during the year exclusive of Value Added Tax. A sale is recognised at the point where meals are served to the customer.

Employee benefits

Short-term employee benefits are measured at the undiscounted amount expected to be paid in exchange for the employee's services to the company. Where employees have accrued short-term benefits which the entity has not paid by the balance sheet date, an accrual is recognised within creditors: amounts falling due within one year together with an associated expense in profit or loss. The liabilities are classified as current obligations in the statement of financial position because they are expected to be settled wholly within twelve months after the end of the period.

Defined contribution pension plan

The company operates a defined contribution pension plan for the benefit of its employees. Contributions are recognised as expenses as they become payable. Differences between contributions payable in the year and those actually paid are recognised as either prepayments or accruals in the balance sheet. The assets of the defined contribution pension scheme are held separately from those of the company in an independently administered fund.

Current taxation

Current tax is recognised in profit or loss, except for taxes related to revaluations of land and buildings which are recognised in other comprehensive income.

Current tax represents the amount of tax payable (receivable) in respect of taxable profit (loss) for the current, or past, reporting periods. Current tax is measured at the amount expected to be paid (recovered) using the tax rates and laws which have been enacted, or substantively enacted, by the balance sheet date. Where payments to HM Revenue and Customs exceed liabilities owed, an asset is recognised to the extent of the amount of tax recoverable.

Deferred tax

Deferred tax is recognised in respect of all timing differences between the recognition of income and expenses in the financial statements and their inclusion in tax assessments. 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. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date and that are expected to apply to the reversal of the timing difference, except for revalued land and investment property where the tax rate that applies to the sale of the asset is used. Current and deferred tax assets and liabilities are not discounted.

Tangible fixed assets and depreciation

All fixed assets are initially recorded at cost. Property, plant and equipment is used in the company's principal activity for the production and supply of goods or for administrative purposes and is stated in the balance sheet under the historic cost model. This model requires the assets to be stated at cost less amounts in respect of depreciation and less any accumulated impairment losses. Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value (which is the expected amount that would currently be obtained from disposal of an asset, after deducting the estimated costs of disposal, if the asset were already of the age and in the condition expected at the end of its useful life), over the useful economic life of the respective asset as follows:

	Straight line (years)
Fixtures and fittings	5

Stocks and work in progress

Stock is valued at the lower of cost and estimated selling price less costs to complete and sell. The cost methodology employed by the entity is the first-in first-out method. Estimated selling price less costs to complete and sell are derived from the selling price which the goods would fetch in an open market transaction with established customers less the costs expected to be incurred to enable the sale to complete. Provision is made for slow-moving and obsolete items of stock. Such provisions are recognised in profit or loss.

Work in progress is valued using the percentage of completion method and values are calculated using the lower of cost and estimated selling price less costs to complete and sell. When stocks are sold, the carrying amount of those stocks is recognised as an expense within cost of sales. This takes place in the same period that the associated revenue is recognised.

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument. Basic financial instruments are initially recognised at transaction price and measured at amortised cost using the effective interest method. Where investments in non-derivative financial instruments are publicly traded, or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value through profit and loss. All other investments are subsequently measured at cost less impairment.

Financial assets which are measured at cost or amortised cost are reviewed for objective evidence of impairment at each balance sheet date. If there is objective evidence of impairment, an impairment loss is recognised in profit or loss immediately. All equity instruments, regardless of significance, and other financial assets that are individually significant, are assessed individually for impairment.

2. Average number of employees

	2025	2024
Average number of employees during the year	14	0

3. Tangible fixed assets

	Fixtures & fittings	Total
	£	£
Cost or valuation		
Additions	11,502	11,502
At 28 February 25	11,502	11,502
Depreciation and impairment		
Charge for year	1,336	1,336
At 28 February 25	1,336	1,336
Net book value		
At 28 February 25	10,166	10,166
At 29 February 24	-	-

4. Stocks

	2025	2024
	£	£
Other stocks	5,000	-
Total	5,000	-

5. Debtors: amounts due within one year

	2025	2024
	£	£
Trade debtors / trade receivables	1,320	-
Other debtors	1,419	1
Total	2,739	1

6. Creditors: amounts due within one year

	2025	2024
	£	£
Trade creditors / trade payables	2,687	-
Taxation and social security	16,582	-
Other creditors	9,547	-
Accrued liabilities and deferred income	5,353	-
Total	34,169	-

Other creditors represents a loan from the director which is interest free and repayable on demand.

7. Related party transactions

The loan balance due to the director amounted to £9,547 (2024: £nil) at the year end.

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.