Registered number
SC769430

Sous la Table Ltd

Filleted Accounts

31 May 2025

Sous la Table Ltd

Registered number: SC769430

Balance Sheet

as at 31 May 2025

	Notes		2025		2024
			£		£
Fixed assets					
Tangible assets	3		123,316		134,697
Current assets					
Stocks		8,000		8,000	
Debtors	4	20,224		14,836	
Cash at bank and in hand		46,549		17,113	
		74,773		39,949	
Creditors: amounts falling due within one year	5	(95,059)		(69,895)	
Net current liabilities			(20,286)		(29,946)
Total assets less current liabilities			103,030		104,751
Creditors: amounts falling due after more than one year	6		(75,843)		(72,320)
Net assets			27,187		32,431
Capital and reserves					
Called up share capital			109		109
Share premium			119,951		119,951
Profit and loss account			(92,873)		(87,629)
Shareholders' funds			27,187		32,431

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

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

The directors acknowledge their 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.

P O'Donoghue

Director

Approved by the board on 9 February 2026

Sous la Table Ltd

Notes to the Accounts

for the year ended 31 May 2025

1 Accounting policies

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:

Leasehold land and buildings	by 4.76% SL over 21 year Lease
Plant and machinery	25% by Reducing Balance
Fixtures, fittings, tools and equipment	25% by Reducing Balance
Computer Equipment	33% by Reducing Balance

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 asset is recognised in respect of a tax loss that can be carried forwards to be set against profits of future years, where applicable.

2 Employees

	2025	2024
	Number	Number

Average number of persons employed by the company	32	4

3 Tangible fixed assets

	Land and buildings	Plant and machinery etc	Total
	£	£	£
Cost			
At 1 June 2024	91,155	48,377	139,532
Additions	-	5,189	5,189
At 31 May 2025	91,155	53,566	144,721
Depreciation			
At 1 June 2024	953	3,882	4,835
Charge for the year	3,819	12,751	16,570
At 31 May 2025	4,772	16,633	21,405
Net book value			
At 31 May 2025	86,383	36,933	123,316
At 31 May 2024	90,202	44,495	134,697

4 Debtors

	2025	2024
	£	£
Trade debtors	1,065	(185)
Other debtors	19,159	15,021
	20,224	14,836

5 Creditors: amounts falling due within one year

	2025	2024
	£	£
Bank loans and overdrafts	651	10,500
Trade creditors	38,608	61,762
Taxation and social security costs	32,070	(20,968)
Other creditors	23,730	18,601
	95,059	69,895

6 Creditors: amounts falling due after one year

	2025	2024
	£	£
Bank loans	49,500	49,500
Trade creditors	14,844	22,820
Other creditors	11,499	-
	75,843	72,320

7 Other information

Sous la Table Ltd is a private company limited by shares and incorporated in Scotland. Its registered office is:

3a Dundas Street

Edinburgh

EH3 6QG

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.