

Registered number  
05894906

Brothers Fish Bar UK Limited

Filleted Accounts

31 August 2018

**Brothers Fish Bar UK Limited****Registered number:** 05894906**Balance Sheet****as at 31 August 2018**

	Notes	2018 £	2017 £
<b>Fixed assets</b>			
Tangible assets	2	1,682	2,048
<b>Current assets</b>			
Stocks		1,131	1,041
Debtors	3	9,292	4,206
Cash at bank and in hand		2,828	2,707
		<u>13,251</u>	<u>7,954</u>
<b>Creditors: amounts falling due within one year</b>	4	(17,321)	(9,812)
<b>Net current liabilities</b>		<u>(4,070)</u>	<u>(1,858)</u>
<b>Net (liabilities)/assets</b>		<u>(2,388)</u>	<u>190</u>
<b>Capital and reserves</b>			
Called up share capital		100	100
Profit and loss account		(2,488)	90
<b>Shareholders' funds</b>		<u>(2,388)</u>	<u>190</u>

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.

Pepi Christou

Director

Approved by the board on 3 December 2018

**Brothers Fish Bar UK Limited**  
**Notes to the Accounts**  
**for the year ended 31 August 2018**

**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:

Plant and machinery	15% on written down value
Motor vehicles	25% on written down value

***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.

***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. 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.

***Provisions***

Provisions (ie liabilities of uncertain timing or amount) are recognised when there is an obligation at the reporting date as a result of a past event, it is probable that economic benefit will be transferred to settle the obligation and the amount of the obligation can be estimated reliably.

## 2 Tangible fixed assets

	Land and buildings	Plant and machinery etc	Motor vehicles	Total
	£	£	£	£
<b>Cost</b>				
At 1 September 2017	3,368	7,464	2,500	13,332
At 31 August 2018	<u>3,368</u>	<u>7,464</u>	<u>2,500</u>	<u>13,332</u>
<b>Depreciation</b>				
At 1 September 2017	3,368	6,008	1,908	11,284
Charge for the year	-	218	148	366
At 31 August 2018	<u>3,368</u>	<u>6,226</u>	<u>2,056</u>	<u>11,650</u>
<b>Net book value</b>				
At 31 August 2018	-	1,238	444	1,682
At 31 August 2017	-	1,456	592	2,048

<b>3 Debtors</b>	<b>2018</b>	<b>2017</b>
	£	£
Other debtors	<u>9,292</u>	<u>4,206</u>

<b>4 Creditors: amounts falling due within one year</b>	<b>2018</b>	<b>2017</b>
	£	£
Bank loans and overdrafts	-	948
Trade creditors	557	1,895
Corporation tax	5,189	3,935
Other taxes and social security costs	11,536	2,771
Other creditors	39	263
	<u>17,321</u>	<u>9,812</u>

## 5 Other information

Brothers Fish Bar UK Limited is a private company limited by shares and incorporated in England. Its registered office is:

122 Wood Street  
Walthamstow  
E17 3HX

## 6 Controlling party

The controlling party is Mr Pepi Christou by virtue of his ownership of 100% of the issued ordinary share capital of the company.

## **7 Director's loans and interest**

As at the balance sheet date the amount outstanding to the director by the company was £39 (2017 £263).

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.