REGISTERED NUMBER: 06143793 (England and Wales)

Unaudited Financial Statements

for the Year Ended 31 March 2023

for

Bon Appetit Location Catering Limited

Contents of the Financial Statements
for the Year Ended 31 March 2023

Company Information
for the Year Ended 31 March 2023

DIRECTORS:	S Barnett Mrs J L Barnett
SECRETARY:	Mrs J L Barnett
REGISTERED OFFICE:	4 Riverview Walnut Tree Close Guildford Surrey GU1 4UX
REGISTERED NUMBER:	06143793 (England and Wales)
ACCOUNTANTS:	Bristow Burrell 4 Riverview Walnut Tree Close Guildford Surrey GU1 4UX

Bon Appetit Location Catering Limited (Registered number: 06143793)

Balance Sheet
31 March 2023

	Notes	2023 £	2023 £	2022 £	2022 £
FIXED ASSETS					
Tangible assets	5		392,441		308,696
CURRENT ASSETS					
Debtors	6	341,590		540,368	
Cash at bank		3,863,923		2,816,234	
		4,205,513		3,356,602	
CREDITORS					
Amounts falling due within one year	7	536,494		387,790	
NET CURRENT ASSETS			3,669,019		2,968,812
TOTAL ASSETS LESS CURRENT LIABILITIES			4,061,460		3,277,508
PROVISIONS FOR LIABILITIES			74,499		55,170
NET ASSETS			3,986,961		3,222,338
CAPITAL AND RESERVES					
Called up share capital	8		100		100
Retained earnings			3,986,861		3,222,238
SHAREHOLDERS' FUNDS			3,986,961		3,222,338

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:
(a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
(b) 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 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 Statement of Comprehensive Income has not been delivered.

The financial statements were approved by the Board of Directors and authorised for issue on 18 August 2023 and were signed on its behalf by:

S Barnett - Director

Notes to the Financial Statements
for the Year Ended 31 March 2023

1. **STATUTORY INFORMATION**

Bon Appetit Location Catering Limited is a private company, limited by shares , registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

The presentation currency of the financial statements is the Pound Sterling (£).

2. **STATEMENT OF COMPLIANCE**

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.

3. **ACCOUNTING POLICIES**

Basis of preparing the financial statements
The financial statements have been prepared under the historical cost convention.

Turnover
Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 20% on reducing balance
Motor vehicles	- 25% on reducing balance
Computer equipment	- 20% on reducing balance

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.

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.

4. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 8 (2022 - 9) .

 continued...

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

5. TANGIBLE FIXED ASSETS

	Plant and machinery	Fixtures and fittings	Motor vehicles	Computer equipment	Totals
	£	£	£	£	£
COST					
At 1 April 2022	11,896	138,077	562,274	2,440	714,687
Additions	36,321	1,788	146,326	-	184,435
Disposals	-	-	(10,899)	-	(10,899)
At 31 March 2023	48,217	139,865	697,701	2,440	888,223
DEPRECIATION					
At 1 April 2022	1,775	105,537	297,834	845	405,991
Charge for year	7,737	6,657	85,534	388	100,316
Eliminated on disposal	-	-	(10,525)	-	(10,525)
At 31 March 2023	9,512	112,194	372,843	1,233	495,782
NET BOOK VALUE					
At 31 March 2023	38,705	27,671	324,858	1,207	392,441
At 31 March 2022	10,121	32,540	264,440	1,595	308,696

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade debtors	78,642	27,420
Other debtors	262,948	512,948
	341,590	540,368

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade creditors	123,430	111,726
Taxation and social security	351,743	233,752
Other creditors	61,321	42,312
	536,494	387,790

8. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2023	2022
			£	£
100	Ordinary	1	100	100

9. ULTIMATE CONTROLLING PARTY

Mr S Barnett and Mrs J L Barnett have the ultimate controlling interest in the company by virtue of their 100% ownership of the company's Ordinary Share capital.

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.