

DELIGHT KITCHEN BAR LTD
UNAUDITED ACCOUNTS
FOR THE PERIOD FROM 9 JUNE 2022 TO 30 JUNE 2023

DELIGHT KITCHEN BAR LTD
UNAUDITED ACCOUNTS
CONTENTS

	Page
<u>Company information</u>	3
<u>Statement of financial position</u>	4
<u>Notes to the accounts</u>	5

DELIGHT KITCHEN BAR LTD
COMPANY INFORMATION
FOR THE PERIOD FROM 9 JUNE 2022 TO 30 JUNE 2023

Director	Ugur Dursun
Company Number	14162727 (England and Wales)
Registered Office	11 St. James's Street London E17 7PJ England
Accountants	Tatar Brothers & Co Accountants 40 Willoughby Road Hornsey London N8 0JG

DELIGHT KITCHEN BAR LTD
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2023

	Notes	2023 £
Fixed assets		
Tangible assets	4	20,232
Current assets		
Inventories		9,193
Debtors	5	1
Cash at bank and in hand		848
		10,042
Creditors: amounts falling due within one year	6	(66,119)
Net current liabilities		(56,077)
Net liabilities		(35,845)
Capital and reserves		
Called up share capital	7	1
Profit and loss account		(35,846)
Shareholders' funds		(35,845)

For the period ending 30 June 2023 the company was entitled to exemption from audit 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 his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with the provisions of FRS 102 Section 1A - Small Entities. The profit and loss account has not been delivered to the Registrar of Companies.

The financial statements were approved by the Board and authorised for issue on 18 April 2024 and were signed on its behalf by

Ugur Dursun
Director

Company Registration No. 14162727

DELIGHT KITCHEN BAR LTD
NOTES TO THE ACCOUNTS
FOR THE PERIOD FROM 9 JUNE 2022 TO 30 JUNE 2023

1 Statutory information

Delight Kitchen Bar Ltd is a private company, limited by shares, registered in England and Wales, registration number 14162727. The registered office is 11 St. James's Street, London, E17 7PJ, England.

2 Compliance with accounting standards

The accounts have been prepared in accordance with the provisions of FRS 102 Section 1A Small Entities. There were no material departures from that standard.

3 Accounting policies

The principal accounting policies adopted in the preparation of the financial statements are set out below and have been consistently applied within the same accounts.

Basis of preparation

The accounts have been prepared under the historical cost convention as modified by the revaluation of certain fixed assets.

Presentation currency

The accounts are presented in £ sterling.

Turnover

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes. Turnover from the sale of goods is recognised when goods have been delivered to customers such that risks and rewards of ownership have transferred to them.

Tangible fixed assets and depreciation

Tangible assets are included at cost less depreciation and impairment. Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives:

Plant & machinery	20% reducing balance method
Fixtures & fittings	20% reducing balance method
Computer equipment	20% reducing balance method

Inventories

Inventories have been valued at the lower of cost and estimated selling price less costs to complete and sell. In respect of work in progress and finished goods, cost includes a relevant proportion of overheads according to the stage of manufacturing/completion.

Financial instruments

Basic financial instruments are recognised at amortised cost, except for investments in non-convertible preference and non-puttable ordinary shares which are measured at fair value, with changes recognised in profit or loss. Derivative financial instruments are initially recorded at cost and thereafter at fair value with changes recognised in profit or loss.

DELIGHT KITCHEN BAR LTD
NOTES TO THE ACCOUNTS
FOR THE PERIOD FROM 9 JUNE 2022 TO 30 JUNE 2023

4 Tangible fixed assets	Plant & machinery	Fixtures & fittings	Computer equipment	Total
	£	£	£	£
Cost or valuation	At cost	At cost	At cost	
At 9 June 2022	-	-	-	-
Additions	15,390	9,080	820	25,290
At 30 June 2023	15,390	9,080	820	25,290
Depreciation				
Charge for the period	3,078	1,816	164	5,058
At 30 June 2023	3,078	1,816	164	5,058
Net book value				
At 30 June 2023	12,312	7,264	656	20,232

5 Debtors **2023**
£

Amounts falling due within one year

Other debtors	1
---------------	---

6 Creditors: amounts falling due within one year **2023**
£

Taxes and social security	4,462
Loans from directors	61,657
	66,119

7 Share capital **2023**
£

Allotted, called up and fully paid:	
1 Ordinary shares of £1 each	1

8 Average number of employees

During the period the average number of employees was 8.

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.