

Company registration number: SC443794

CUCINA RISTORANTE LIMITED

Unaudited filleted financial statements

31 March 2023

GRANTS

Accountants and Tax Advisors

CUCINA RISTORANTE LIMITED

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CUCINA RISTORANTE LIMITED**Directors and other information**

Director Sinead McMahon

Company number SC443794

Registered office Unit 3 The Galleries
Balloch Road
Balloch
G83 8SS

Accountants GRANTS
Accountants and Tax advisors
5th Floor
120 West Regent Street
Glasgow
G2 2QD

CUCINA RISTORANTE LIMITED

Director's report

Year ended 31 March 2023

The director presents her report and the unaudited financial statements of the company for the year ended 31 March 2023.

Director

The director who served the company during the year was as follows:

Sinead McMahon

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

This report was approved by the board of directors on 30 August 2023 and signed on behalf of the board by:

Sinead McMahon

Director

CUCINA RISTORANTE LIMITED

Report to the director on the preparation of the

unaudited statutory financial statements of CUCINA RISTORANTE LIMITED

Year ended 31 March 2023

As described on the statement of financial position, the director of the company is responsible for the preparation of the financial statements for the year ended 31 March 2023 which comprise the Balance sheet, statement of changes in equity and related notes.

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts for the year ended 31 March 2023 as set out from the company's accounting records and from information and explanations you have given us.

This report is made solely to the Board of Directors in accordance with the terms of our engagement. Our work has been undertaken solely to prepare for your approval the accounts and state those matters that we have agreed to state to them, as a body, in this report. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than that of the company and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that the company has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit or loss.

We have not been instructed to carry out an audit or a review of the accounts and for this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory accounts.

GRANTS

Accountants and Tax Advisors

5th Floor

120 West Regent Street

Glasgow

G2 2QD

30 August 2023

CUCINA RISTORANTE LIMITED**Balance sheet****31 March 2023**

| | | 2023 | | 2022 | |
|---|------|-----------|---------|-----------|---------|
| | Note | £ | £ | £ | £ |
| Fixed assets | | | | | |
| Intangible assets | 6 | - | | 9,000 | |
| Tangible assets | 7 | 60,456 | | 60,364 | |
| | | | | | |
| | | | 60,456 | | 69,364 |
| Current assets | | | | | |
| Stocks | | 5,900 | | 6,200 | |
| Debtors | 8 | 14,917 | | 2,755 | |
| Cash at bank and in hand | | 93,476 | | 174,363 | |
| | | | | | |
| | | 114,293 | | 183,318 | |
| Creditors: amounts falling due within one year | 9 | (59,844) | | (94,800) | |
| | | | | | |
| Net current assets | | | 54,449 | | 88,518 |
| | | | | | |
| Total assets less current liabilities | | | 114,905 | | 157,882 |
| | | | | | |
| Net assets | | | 114,905 | | 157,882 |
| | | | | | |
| Capital and reserves | | | | | |
| Called up share capital | | | 10 | | 10 |
| Profit and loss account | | | 114,895 | | 157,872 |
| | | | | | |
| Shareholders funds | | | 114,905 | | 157,882 |

For the year ending 31 March 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The director acknowledges their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with Section 1A of FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In accordance with section 444 of the Companies Act 2006, the Profit and loss account has not been delivered.
These financial statements were approved by the board of directors and authorised for issue on 30 August 2023 ,
and are signed on behalf of the board by:

Sinead McMahon

Director

Company registration number: SC443794

CUCINA RISTORANTE LIMITED

Notes to the financial statements

Year ended 31 March 2023

1. General information

The company is a private company limited by shares, registered in Scotland. The address of the registered office is Cucina Ristorante Limited, Unit 3 The Galleries, Balloch Road, Balloch, G83 8SS.

2. Statement of compliance

These financial statements have been prepared in compliance with the provisions of FRS 102, Section 1A, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Turnover

Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts and Value Added Tax.

Taxation

Current tax is recognised on taxable profit for the current and past periods. Current tax is measured at the amounts of tax expected to pay or recover using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

Goodwill

Goodwill is measured at cost less accumulated amortisation and accumulated impairment losses. It is amortised on a straight line basis over its useful life. Where a reliable estimate of the useful life of goodwill or intangible assets cannot be made, the life is presumed not to exceed ten years.

Amortisation

Amortisation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful life of that asset as follows:

If there is an indication that there has been a significant change in amortisation rate, useful life or residual value of an intangible asset, the amortisation is revised prospectively to reflect the new estimates.

Tangible assets

tangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated depreciation and impairment losses.

Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Long leasehold property 5 %

Plant and machinery 33 %

Fittings fixtures and equipment 20 %

If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of tangible assets, the depreciation is revised prospectively to reflect the new estimates.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stocks to their present location and condition.

4. Turnover

The whole of the turnover is attributable to the principal activity of the company wholly undertaken in the United Kingdom.

5. Employee numbers

The average number of persons employed by the company during the year amounted to 20 (2022: 21).

6. Intangible assets

| | Goodwill £ | Total £ |
|--|---------------|------------|
| Cost | | |
| At 1 April 2022 and 31 March 2023 | 90,000 | 90,000 |
| Amortisation | | |
| At 1 April 2022 | 81,000 | 81,000 |
| Charge for the year | 9,000 | 9,000 |
| At 31 March 2023 | 90,000 | 90,000 |
| Carrying amount | | |
| At 31 March 2023 | - | - |
| At 31 March 2022 | 9,000 | 9,000 |

7. Tangible assets

| | Long leasehold property £ | Fixtures, fittings and equipment £ | Total £ |
|-------------------------|------------------------------------|---|------------|
| Cost | | | |
| At 1 April 2022 | 68,805 | 61,745 | 130,550 |
| Additions | - | 11,803 | 11,803 |
| At 31 March 2023 | 68,805 | 73,548 | 142,353 |
| Depreciation | | | |
| At 1 April 2022 | 18,700 | 51,486 | 70,186 |
| Charge for the year | 3,440 | 8,271 | 11,711 |
| At 31 March 2023 | 22,140 | 59,757 | 81,897 |
| Carrying amount | | | |
| At 31 March 2023 | 46,665 | 13,791 | 60,456 |
| At 31 March 2022 | 50,105 | 10,259 | 60,364 |

8. Debtors

| | 2023 | 2022 |
|---------------|--------|-------|
| | £ | £ |
| Trade debtors | 6,577 | 1,547 |
| Other debtors | 8,340 | 1,208 |
| | <hr/> | <hr/> |
| | 14,917 | 2,755 |

9. Creditors: amounts falling due within one year

| | 2023 | 2022 |
|---------------------------------|--------|--------|
| | £ | £ |
| Trade creditors | 14,453 | 14,978 |
| Corporation tax | - | 18,669 |
| Social security and other taxes | 26,157 | 19,669 |
| Other creditors | 19,234 | 41,484 |
| | <hr/> | <hr/> |
| | 59,844 | 94,800 |
| | <hr/> | <hr/> |

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.