REGISTERED NUMBER: SC565172 (Scotland)

Unaudited Financial Statements

for the Year Ended 30 April 2021

for

Beach House Bakery Ltd

Contents of the Financial Statements
for the Year Ended 30 April 2021

Company Information
for the Year Ended 30 April 2021

DIRECTOR:	S L Christey
REGISTERED OFFICE:	6 Logie Mill Beaverbank Business Park Edinburgh Lothian EH7 4HG
REGISTERED NUMBER:	SC565172 (Scotland)
ACCOUNTANTS:	A H & Co Ltd Chartered Accountants 6 Logie Mill Edinburgh Lothian EH7 4HG
BANKERS:	The Royal Bank of Scotland Edinburgh Head Office 36 St Andrew Square Edinburgh EH2 2YB

Balance Sheet
30 April 2021

	Notes	30.4.21 £	£	30.4.20 £	£
FIXED ASSETS					
Tangible assets	4		17,592		23,185
CURRENT ASSETS					
Stocks		4,455		4,050	
Debtors	5	1,969		5,422	
Cash at bank		26,307		3,585	
		32,731		13,057	
CREDITORS					
Amounts falling due within one year	6	38,751		73,267	
NET CURRENT LIABILITIES			(6,020)		(60,210)
TOTAL ASSETS LESS CURRENT LIABILITIES			11,572		(37,025)
CREDITORS					
Amounts falling due after more than one year	7		(31,013)		-
PROVISIONS FOR LIABILITIES	8		(3,341)		(4,404)
NET LIABILITIES			(22,782)		(41,429)
CAPITAL AND RESERVES					
Called up share capital	9		100		100
Retained earnings			(22,882)		(41,529)
SHAREHOLDERS' FUNDS			(22,782)		(41,429)

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 April 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 April 2021 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges her 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 Income and Retained Earnings has not been delivered.

The financial statements were approved by the director and authorised for issue on 28 January 2022 and were signed by:

S L Christey - Director

1. STATUTORY INFORMATION

Beach House Bakery Ltd is a private company, limited by shares , registered in Scotland. The company's registered number and registered office address can be found on the Company Information page.

2. ACCOUNTING POLICIES

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

The accounts have been prepared on a going concern basis, the acceptability of which is dependant on the continuing support of the company's parent company.

Turnover
Turnover is measured at the fair value of the consideration received or receivable. Turnover is reduced for estimated customer returns, rebates and other similar allowances. Turnover from the sale of goods is recognised when goods are delivered.

Tangible fixed assets
Tangible fixed assets are stated at cost, net of depreciation and any provision for impairment. Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a straight line basis over its expected useful life, as follows:

Improvements to property	-	2% on cost
Plant and machinery	-	25% on cost
Fixtures and fittings	-	20% on cost
Computer equipment	-	20% on cost

Residual value represents the estimated amount which would currently be obtained from the disposal of an asset, after deducting estimated costs of disposal, if the asset were already of age and in condition expected at the end of its useful life.

Assets not measured at fair value are reviewed for any indication that the asset may be impaired at each balance sheet date. If such indication exists, the recoverable amount of the asset, or the asset's cash generating unit, is estimated and compared to the carrying amount. Where the carrying amount exceeds its recoverable amount, an impairment loss is recognised in profit or loss unless the asset is carried at a revalued amount where the impairment loss is a revaluation decrease.

Stocks
Stocks are stated at the lower of cost and estimated selling price less costs to sell, which is equivalent to the net realisable value. Provision is made for obsolete, slow-moving or defective items where appropriate.

Taxation
Taxation for the year comprises current and deferred tax. Tax is recognised in the Statement of Income and Retained Earnings, 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.

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2. ACCOUNTING POLICIES - continued

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.

Exemption from preparing a cash flow statement
Exemption has been taken from preparing a cash flow statement on the grounds that the company qualifies as a small company.

Financial instruments
The company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Provisions
Provisions are recognised when the company has a present obligation (legal or constructive) as a result of a past event, it is probable that the company will be required to settle that obligation and a reliable estimate can be made of the amount of the obligation.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 3 (2020 - 3) .

4. TANGIBLE FIXED ASSETS

	Improvements to property	Plant and machinery	Fixtures and fittings	Computer equipment	Totals
	£	£	£	£	£
COST					
At 1 May 2020	15,940	14,497	9,593	249	40,279
Additions	-	-	400	-	400
At 30 April 2021	15,940	14,497	9,993	249	40,679
DEPRECIATION					
At 1 May 2020	953	10,636	5,356	149	17,094
Charge for year	319	3,626	1,998	50	5,993
At 30 April 2021	1,272	14,262	7,354	199	23,087
NET BOOK VALUE					
At 30 April 2021	14,668	235	2,639	50	17,592
At 30 April 2020	14,987	3,861	4,237	100	23,185

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.4.21	30.4.20
	£	£
Trade debtors	1,815	2,038
Other debtors	154	3,384
	1,969	5,422

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6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.4.21	30.4.20
	£	£
Trade creditors	8,687	3,947
Taxation and social security	11,282	1,944
Other creditors	18,782	67,376
	38,751	73,267

7. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	30.4.21	30.4.20
	£	£
Other creditors	31,013	-

8. PROVISIONS FOR LIABILITIES

	30.4.21	30.4.20
	£	£
Deferred tax	3,341	4,404

	Deferred tax
	£
Balance at 1 May 2020	4,404
Provided during year	(1,063)
Balance at 30 April 2021	3,341

9. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	30.4.21	30.4.20
			£	£
100	Ordinary	£1	100	100

10. DIRECTOR'S ADVANCES, CREDITS AND GUARANTEES

The following advances and credits to a director subsisted during the years ended 30 April 2021 and 30 April 2020:

	30.4.21	30.4.20
	£	£
S L Christey		
Balance outstanding at start of year	(9,356)	(17,149)
Amounts advanced	5,615	7,793
Amounts repaid	-	-
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of year	(3,741)	(9,356)

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11. RELATED PARTY DISCLOSURES

Transactions with related parties during the year and balances outstanding at the year end were as follows:

Related Party	Type of Transaction	Amount	Balance receivable from or (payable to) related party as at 30.04.2021	Balance receivable from or (payable to) related party as at 30.04.2020
Beach HouseCafe Limited	Loan	£45,343	(£5,108)	(£50,451)
	Sales	£71,303	Nil	Nil

Beach House Cafe Limited is the parent company.

12. ULTIMATE CONTROLLING PARTY

The controlling party is Beach House Cafe Limited.

The ultimate controlling party is S L Christey.