

Registered number
07590271

Pera Foods Limited

Unaudited Filleted Accounts

31 May 2020

Pera Foods Limited**Registered number:** 07590271**Balance Sheet****as at 31 May 2020**

	Notes	2020 £	2019 £
Fixed assets			
Tangible assets	3	251,748	271,689
Creditors: amounts falling due within one year	4	(871,980)	(871,380)
Net current liabilities		(871,980)	(871,380)
Net liabilities		<u>(620,232)</u>	<u>(599,691)</u>
Capital and reserves			
Called up share capital		1	1
Profit and loss account		(620,233)	(599,692)
Shareholder's funds		<u>(620,232)</u>	<u>(599,691)</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 member has 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.

Mr A Ayyildiz

Director

Approved by the board on 14 May 2021

Pera Foods Limited
Notes to the Accounts
for the year ended 31 May 2020

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).

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:

Leasehold improvements	2% straight line
Plant and machinery	12.5% reducing balance
Motor vehicles	20% straight line

Debtors

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

Creditors

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

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 Employees

	2020	2019
	Number	Number
Average number of persons employed by the company	<u>0</u>	<u>0</u>

3 Tangible fixed assets

**Plant and
machinery**

	Land and buildings £	etc £	Motor vehicles £	Total £
Cost				
At 1 June 2019	141,850	388,138	74,120	604,108
At 31 May 2020	<u>141,850</u>	<u>388,138</u>	<u>74,120</u>	<u>604,108</u>
Depreciation				
At 1 June 2019	3,299	255,003	74,117	332,419
Charge for the year	3,299	16,642	-	19,941
At 31 May 2020	<u>6,598</u>	<u>271,645</u>	<u>74,117</u>	<u>352,360</u>
Net book value				
At 31 May 2020	<u>135,252</u>	<u>116,493</u>	<u>3</u>	<u>251,748</u>
At 31 May 2019	138,551	133,135	3	271,689

4 Creditors: amounts falling due within one year	2020	2019
	£	£
Taxation and social security costs	100	100
Other creditors	871,880	871,280
	<u>871,980</u>	<u>871,380</u>

5 Controlling party

The ultimate controlling party of the company is Mr T Ayyildiz, by virtue of his shareholdings in the company.

6 Other information

Pera Foods Limited is a private company limited by shares and incorporated in England. Its registered office is:

114 Hamlet Court Road
Westcliff-on-Sea
Essex
SS0 7LP

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.