

COMPANY REGISTRATION NUMBER: 08481048

**Blackboard Catering Limited**  
**Unaudited financial statements**  
**31 December 2023**

# Blackboard Catering Limited

## Statement of financial position

31 December 2023

		2023		2022	
	Note	£	£	£	£
<b>Fixed assets</b>					
Tangible assets	5		96,978		71,249
<b>Current assets</b>					
Stocks		4,000		1,900	
Debtors	6	20,213		30,020	
Cash at bank and in hand		63,360		38,154	
		87,573		70,074	
<b>Creditors: Amounts falling due within one year</b>	7	( 70,748)		( 23,316)	
<b>Net current assets</b>			16,825		46,758
<b>Total assets less current liabilities</b>			113,803		118,007
<b>Creditors: Amounts falling due after more than one year</b>	8		( 28,771)		( 20,748)
<b>Provisions</b>					
Taxation including deferred tax			( 15,376)		( 13,537)
<b>Net assets</b>			69,656		83,722
<b>Capital and reserves</b>					
Called up share capital			10		10
Profit and loss account			69,646		83,712
<b>Shareholders funds</b>			69,656		83,722

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 statement of income and retained earnings has not been delivered.

For the year ending 31 December 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 his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements .

# **Blackboard Catering Limited**

## **Statement of financial position** *(continued)*

**31 December 2023**

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These financial statements were approved by the board of directors and authorised for issue on 2 May 2024 , and are signed on behalf of the board by:

T W Powter

Director

Company registration number: 08481048

# Blackboard Catering Limited

## Notes to the financial statements

Year ended 31 December 2023

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### 1. General information

The company is a private company limited by shares, registered in England and Wales. The address of the registered office is First Floor Suite, 2 Hillside Business Park, Bury St Edmunds, Suffolk, IP32 7EA. The trading address is Wellington Street, Newmarket, Suffolk, CB8 0HT.

### 2. Statement of compliance

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

#### Revenue recognition

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. Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer (usually on despatch of the goods); the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity; and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

#### Income tax

The taxation expense represents the aggregate amount of current and deferred tax recognised in the reporting period. Tax is recognised in profit or loss, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

In this case, tax is recognised in other comprehensive income or directly in equity, respectively. 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.

Deferred tax is recognised in respect of all timing differences at the reporting date. Unrelieved tax losses and other deferred tax assets are recognised to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date that are expected to apply to the reversal of the timing difference.

#### Tangible assets

Tangible assets are initially recorded at cost, and 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. An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other comprehensive income and accumulated in equity, except to the extent it reverses a revaluation decrease of the same asset previously recognised in profit or loss. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other comprehensive income to the extent of any previously recognised revaluation increase accumulated in equity in respect of that asset. Where a revaluation decrease exceeds the accumulated revaluation gains accumulated in equity in respect of that asset, the excess shall be recognised in profit or loss.

## **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:

Plant and machinery	-	25% reducing balance
Motor vehicles	-	25% reducing balance

## **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 stock to its present location and condition.

## **Finance leases and hire purchase contracts**

Assets held under finance leases and hire purchase contracts are recognised in the statement of financial position as assets and liabilities at the lower of the fair value of the assets and the present value of the minimum lease payments, which is determined at the inception of the lease term. Any initial direct costs of the lease are added to the amount recognised as an asset. Lease payments are apportioned between the finance charges and reduction of the outstanding lease liability using the effective interest method. Finance charges are allocated to each period so as to produce a constant rate of interest on the remaining balance of the liability.

## **Government grants**

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the company will comply with the conditions attaching to them and the grants will be received. Government grants are recognised using the performance model. Under the performance model, where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

## **4. Employee numbers**

The average number of employees during the year was 13 (2022: 11 ).

## 5. Tangible assets

	Plant and machinery	Motor vehicles	Total
	£	£	£
<b>Cost</b>			
At 1 January 2023	68,039	50,520	118,559
Additions	58,064	—	58,064
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<b>At 31 December 2023</b>	126,103	50,520	176,623
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<b>Depreciation</b>			
At 1 January 2023	44,153	3,157	47,310
Charge for the year	20,494	11,841	32,335
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<b>At 31 December 2023</b>	64,647	14,998	79,645
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<b>Carrying amount</b>			
<b>At 31 December 2023</b>	61,456	35,522	96,978
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At 31 December 2022	23,886	47,363	71,249
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### Finance leases and hire purchase contracts

Included within the carrying value of tangible assets are the following amounts relating to assets held under finance leases or hire purchase agreements:

	Plant and machinery
	£
<b>At 31 December 2023</b>	35,475
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At 31 December 2022	—
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## 6. Debtors

	2023	2022
	£	£
Other debtors	20,213	30,020
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## 7. Creditors: Amounts falling due within one year

	2023	2022
	£	£
Bank loans and overdrafts	3,333	3,600
Trade creditors	5,169	2,370
Social security and other taxes	12,592	284
Other creditors	49,654	17,062
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	70,748	23,316
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Liabilities in respect of finance lease agreements of £16,664 (2022: £Nil) are secured on the assets concerned.

## 8. Creditors: Amounts falling due after more than one year

	2023	2022
	£	£
Bank loans and overdrafts	18,056	20,748
Other creditors	10,715	—
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	28,771	20,748
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Included within creditors: amounts falling due after more than one year is an amount of £4,722 (2022: £Nil) in respect of liabilities

payable or repayable by instalments which fall due for payment after more than five years from the reporting date.

Liabilities in respect of finance lease agreements of £10,715 (2022: £Nil) are secured on the assets concerned.



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