

**Unaudited Financial Statements  
for the Year Ended 30 April 2023  
for  
Som Saa Ltd**

**Som Saa Ltd (Registered number: 09016359)**

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for the Year Ended 30 April 2023**

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**DIRECTORS:**

M N Dobbie  
T George  
A Oliver

**SECRETARY:**

Solutions 4 Caterers Ltd

**REGISTERED OFFICE:**

Westmead House  
Westmead  
Farnborough  
GU14 7LP

**REGISTERED NUMBER:**

09016359 (England and Wales)

**ACCOUNTANTS:**

Solutions 4 Caterers Ltd  
Westmead House  
Westmead  
Farnborough  
Hampshire  
GU14 7LP

**Statement of Financial Position  
30 April 2023**

	Notes	2023 £	2022 £
<b>FIXED ASSETS</b>			
Tangible assets	4	414,038	458,303
Investments	5	<u>100</u>	<u>-</u>
		<u>414,138</u>	<u>458,303</u>
<b>CURRENT ASSETS</b>			
Stocks	6	16,657	12,078
Debtors	7	178,070	119,997
Cash at bank and in hand		<u>1,473,014</u>	<u>1,438,274</u>
		1,667,741	1,570,349
<b>CREDITORS</b>			
Amounts falling due within one year	8	<u>(489,652)</u>	<u>(532,334)</u>
<b>NET CURRENT ASSETS</b>		<u>1,178,089</u>	<u>1,038,015</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		1,592,227	1,496,318
<b>CREDITORS</b>			
Amounts falling due after more than one year	9	(228,136)	(295,960)
<b>PROVISIONS FOR LIABILITIES</b>		<u>(40,421)</u>	<u>(32,398)</u>
<b>NET ASSETS</b>		<u>1,323,670</u>	<u>1,167,960</u>
<b>CAPITAL AND RESERVES</b>			
Called up share capital		2,231	2,230
Share premium		907,897	907,897
Retained earnings		<u>413,542</u>	<u>257,833</u>
<b>SHAREHOLDERS' FUNDS</b>		<u>1,323,670</u>	<u>1,167,960</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 April 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 April 2023 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their 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.

**Statement of Financial Position - continued**  
**30 April 2023**

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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 Income Statement has not been delivered.

The financial statements were approved by the Board of Directors and authorised for issue on 13 October 2023 and were signed on its behalf by:

M N Dobbie - Director

**Notes to the Financial Statements  
for the Year Ended 30 April 2023**

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**1. STATUTORY INFORMATION**

Som Saa Ltd is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

The presentation currency of the financial statements is the Pound Sterling (£).

**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.

**Turnover**

Turnover represents amounts receivable for goods and services net of VAT and trade discounts.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Short leasehold	- over the term of the primary lease
Plant and machinery	- 20% on cost
Fixtures and fittings	- 20% on cost
Computer equipment	- 20% on cost

**Investments in subsidiaries**

Investments in subsidiary undertakings are recognised at cost.

**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**Taxation**

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, 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 statement of financial position date.

**Deferred tax**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the statement of financial position 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.

**Operating leases**

Rentals paid under operating leases are charged to the Income Statement on a straight line basis over the period of the lease.

Notes to the Financial Statements - continued  
for the Year Ended 30 April 2023

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 the Income Statement in the period to which they relate.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 72 (2022 - 61) .

4. TANGIBLE FIXED ASSETS

	Short leasehold £	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>					
At 1 May 2022	547,914	189,022	69,273	17,328	823,537
Additions	-	4,154	601	3,504	8,259
At 30 April 2023	<u>547,914</u>	<u>193,176</u>	<u>69,874</u>	<u>20,832</u>	<u>831,796</u>
<b>DEPRECIATION</b>					
At 1 May 2022	179,546	107,363	63,393	14,932	365,234
Charge for year	29,667	19,184	2,254	1,419	52,524
At 30 April 2023	<u>209,213</u>	<u>126,547</u>	<u>65,647</u>	<u>16,351</u>	<u>417,758</u>
<b>NET BOOK VALUE</b>					
At 30 April 2023	<u>338,701</u>	<u>66,629</u>	<u>4,227</u>	<u>4,481</u>	<u>414,038</u>
At 30 April 2022	<u>368,368</u>	<u>81,659</u>	<u>5,880</u>	<u>2,396</u>	<u>458,303</u>

5. FIXED ASSET INVESTMENTS

	Shares in group undertakings £
<b>COST</b>	
Additions	100
At 30 April 2023	<u>100</u>
<b>NET BOOK VALUE</b>	
At 30 April 2023	<u>100</u>

6. STOCKS

	2023 £	2022 £
Stocks	<u>16,657</u>	<u>12,078</u>

Notes to the Financial Statements - continued  
for the Year Ended 30 April 2023

7. **DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023	2022
	£	£
Amounts owed by group undertakings	85,121	-
Other debtors	50,743	58,501
Tax	-	12,163
Prepayments	42,206	49,333
	<u>178,070</u>	<u>119,997</u>

8. **CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023	2022
	£	£
Bank loans and overdrafts	73,990	73,990
Trade creditors	86,232	137,458
Tax	49,812	39,612
Social security and other taxes	18,658	16,663
VAT	123,920	90,581
Other creditors	70,941	135,042
Accruals and deferred income	66,099	38,988
	<u>489,652</u>	<u>532,334</u>

9. **CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	2023	2022
	£	£
Bank loans - 2-5 years	<u>228,136</u>	<u>295,960</u>

10. **LEASING AGREEMENTS**

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2023	2022
	£	£
Within one year	100,000	100,000
Between one and five years	400,000	400,000
In more than five years	640,822	742,466
	<u>1,140,822</u>	<u>1,242,466</u>



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.