

Amended

Report of the Director and  
Unaudited Financial Statements for the Year Ended 30 April 2021  
for  
Phoenix Hot Food Ltd



Phoenix Hot Food Ltd

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for the Year Ended 30 April 2021

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Phoenix Hot Food Ltd  
Company Information  
for the Year Ended 30 April 2021

**DIRECTOR:** P Singh

**SECRETARY:**

**REGISTERED OFFICE:** 8-10 North Street  
DALRY  
KA24 5DW

**REGISTERED NUMBER:** SC531408 (Scotland)

**ACCOUNTANTS:** 525 Accountancy Services Limited  
4/1  
91 Mitchell Street  
Scotland  
Glasgow  
G1 3LN

Phoenix Hot Food Ltd

Report of the Director  
for the Year Ended 30 April 2021

The director presents his report with the financial statements of the company for the year ended 30 April 2021.

**INCORPORATION**

The company was incorporated on 1 April 2016 .

**PRINCIPAL ACTIVITY**

The principal activity of the company in the year under review was that of takeaway

**DIRECTOR**

P Singh held office during the whole of the period from 1 May 2020 to the date of this report.

The director, being eligible, offers for election at the forthcoming first Annual General Meeting.

This report has been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

**ON BEHALF OF THE BOARD :**



P Singh - Director

31 January 2022

Phoenix Hot Food Ltd  
Income Statement  
for the Year Ended 30 April 2021

	£
<b>TURNOVER</b>	90,739
Cost of sales	<u>33,572</u>
<b>GROSS PROFIT</b>	57,167
Administrative expenses	<u>55,189</u>
<b>OPERATING PROFIT and PROFIT BEFORE TAXATION</b>	1,978
Tax on profit	<u>-</u>
<b>PROFIT FOR THE FINANCIAL YEAR</b>	<u><u>1,978</u></u>

The notes form part of these financial statements

Balance Sheet  
30 April 2021

<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>	<u>£</u> <u>-</u>
<b>RESERVES</b>	<u>-</u>

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 his 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 in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the director and authorised for issue on 31 January 2022 and were signed by:

  
P Singh - Director

1. **STATUTORY INFORMATION**

Phoenix Hot Food 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.

**Turnover**

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

**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 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.

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 1.

Phoenix Hot Food Ltd

Report of the Accountants to the Director of  
Phoenix Hot Food Ltd

As described on the Balance Sheet you are responsible for the preparation of the financial statements for the year ended 30 April 2021 set out on pages three to five and you consider that the company is exempt from an audit.

In accordance with your instructions, we have compiled these unaudited financial statements in order to assist you to fulfil your statutory responsibilities, from the accounting records and information and explanations supplied to us.

525 Accountancy Services Limited  
4/1  
91 Mitchell Street  
Scotland  
Glasgow  
G1 3LN

Date: 18/05/22 .



Phoenix Hot Food Ltd

Trading and Profit and Loss Account  
for the Year Ended 30 April 2021

	£	£
<b>Sales</b>		90,739
<b>Cost of sales</b>		
Opening stock	1,815	
Purchases	<u>31,757</u>	
		<u>33,572</u>
<b>GROSS PROFIT</b>		<u>57,167</u>
<b>Expenditure</b>		
Rates and water	968	
Insurance	1,024	
Light and heat	6,850	
Cleaning	1,175	
Wages	37,007	
Telephone	1,508	
Motor expenses	2,203	
Repairs and renewals	1,238	
Depreciation of tangible fixed assets	<u>3,216</u>	
		<u>55,189</u>
<b>NET PROFIT</b>		<u><u>1,978</u></u>