

Registered Number:SC575283

Scotland

Cakes by Rebecca Limited

Unaudited Financial Statements

For the year ended 30 September 2021

Cakes by Rebecca Limited  
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**Cakes by Rebecca Limited**  
**Statement of Financial Position**  
**As at 30 September 2021**

	Notes	2021 £	2020 £
<b>Fixed assets</b>			
Intangible assets	2	12,663	8,580
Property, plant and equipment	3	59,064	69,673
		<b>71,727</b>	<b>78,253</b>
<b>Current assets</b>			
Inventories	4	29,579	2,631
Trade and other receivables	5	111,900	65,127
Cash and cash equivalents		25,416	82,126
		<b>166,895</b>	<b>149,884</b>
<b>Trade and other payables: amounts falling due within one year</b>	6	(173,280)	(170,802)
<b>Net current liabilities</b>		<b>(6,385)</b>	<b>(20,918)</b>
<b>Total assets less current liabilities</b>		<b>65,342</b>	<b>57,335</b>
<b>Trade and other payables: amounts falling due after more than one year</b>	7	(3,577)	(5,962)
<b>Net assets</b>		<b>61,765</b>	<b>51,373</b>
<b>Capital and reserves</b>			
Called up share capital		100	100
Retained earnings		61,665	51,273
<b>Shareholders' funds</b>		<b>61,765</b>	<b>51,373</b>

For the year ended 30 September 2021 the company was entitled to exemption from audit under Section 477 of the Companies Act 2006 relating to small companies.

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

The director acknowledges his responsibilities for: a) ensuring that the company keeps proper 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 Section 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.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

These financial statements were approved and authorised for issue by the Board on 22 June 2022 and were signed by:

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Rebecca Henderson Director

Cakes by Rebecca Limited  
Statement of Financial Position Continued  
For the year ended 30 September 2021

**Cakes by Rebecca Limited**  
**Notes to the Financial Statements**  
**For the year ended 30 September 2021**

**Statutory Information**

Cakes by Rebecca Limited is a private limited company, limited by shares, domiciled in Scotland, registration number SC575283.

Registered address:  
Block 8 Unit 5A  
Blantyre Industrial Estate  
Blantyre  
South Lanarkshire  
G72 0XB

The presentation currency is £ sterling.

**1. Accounting policies**

**Basis of preparing the financial statements**

These financial statements have been prepared in accordance with the provisions of Section 1A of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006. The financial statements have been prepared under the historical costs convention.

**Revenue recognition**

Turnover is measured at fair value which is the consideration received or receivable for the goods supplied net of discounts and value added tax. Revenue from the sale of goods is recognised when 1. the significant risks and rewards of ownership have transferred to the buyer (usually on despatch of the goods), 2. the amount of revenue can be measured reliably, 3. it is probable that the associated economic benefits will flow to the company, and 4. the costs incurred in respect of the transaction can be measured reliably.

**Property, plant and equipment**

Fixed assets are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Plant and Machinery	various rates Straight line
Motor Vehicles	25% Straight line
Furniture and Fittings	various rates Straight line

**Inventories**

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

**Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to profit or loss on a straightline basis over the period of the lease.

**Pension costs and other post-retirement benefits**

The company operates a defined contribution pension scheme for the benefit of its directors and employees. Contributions payable are charged to the profit and loss account in the period in which they arise.

Cakes by Rebecca Limited  
Notes to the Financial Statements Continued  
For the year ended 30 September 2021

**2. Intangible fixed assets**

	<b>Other Intangible Assets £</b>
<b>Cost or valuation</b>	
At 01 October 2020	8,580
Additions	4,083
At 30 September 2021	<b>12,663</b>
<b>Net book value</b>	
At 30 September 2021	<b>12,663</b>
At 30 September 2020	<b>8,580</b>

**3. Property, plant and equipment**

	<b>Plant and Machinery £</b>	<b>Motor Vehicles £</b>	<b>Furniture and Fittings £</b>	<b>Total £</b>
<b>Cost or valuation</b>				
At 01 October 2020	33,230	32,760	13,043	79,033
Additions	1,446	-	4,168	5,614
At 30 September 2021	<b>34,676</b>	<b>32,760</b>	<b>17,211</b>	<b>84,647</b>
<b>Provision for depreciation and impairment</b>				
At 01 October 2020	3,378	5,048	934	9,360
Charge for year	5,204	8,190	2,829	16,223
At 30 September 2021	<b>8,582</b>	<b>13,238</b>	<b>3,763</b>	<b>25,583</b>
<b>Net book value</b>				
At 30 September 2021	<b>26,094</b>	<b>19,522</b>	<b>13,448</b>	<b>59,064</b>
At 30 September 2020	<b>29,852</b>	<b>27,712</b>	<b>12,109</b>	<b>69,673</b>

The net book value of vehicles held under hire purchase contract is £4,249 (2020: £7,249)

**4. Inventories**

	<b>2021 £</b>	<b>2020 £</b>
Stocks	29,579	2,631

Cakes by Rebecca Limited  
Notes to the Financial Statements Continued  
For the year ended 30 September 2021

**5. Trade and other receivables**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Trade debtors	30,155	17,709
Prepayments and accrued income	5,797	7,650
Taxation and social security	52,962	16,782
Other debtors	22,986	22,986
	<b>111,900</b>	<b>65,127</b>

**6. Trade and other payables: amounts falling due within one year**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Trade creditors	81,848	79,834
Taxation and social security	5,303	16,710
Accruals and deferred income	30,122	8,619
Directors' loan accounts	36,123	45,755
Obligations under HP/Financial leases	2,385	2,385
Other creditors	17,499	17,499
	<b>173,280</b>	<b>170,802</b>

**7. Trade and other payables: amounts falling due after more than one year**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Obligations under HP/Financial leases	3,577	5,962

**8. Average number of persons employed**

During the year the average number of employees was 18 (2020 : 15)

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.