Registered number: SC702819

3 B CATERING LTD UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

3 B Catering Ltd Unaudited Financial Statements For The Year Ended 30 June 2022

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3 B Catering Ltd Balance Sheet As at 30 June 2022

Registered number: SC702819

		2022		
	Notes	£	£	
FIXED ASSETS				
Tangible Assets	3		1,226	
			1,226	
CURRENT ASSETS			1,220	
Stocks	4	18,450		
Cash at bank and in hand		37,025		
		55,475		
Creditors: Amounts Falling Due Within One Year	5	(49,397)		
NET CURRENT ASSETS (LIABILITIES)			6,078	
TOTAL ASSETS LESS CURRENT LIABILITIES			7,304	
NET ASSETS			7,304	
		_		
Profit and Loss Account		_	7,304	
SHAREHOLDERS' FUNDS			7,304	
		_		

For the year ending 30 June 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The member has not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The director acknowledges her responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime

The company has taken advantage of section 444(1) of the Companies Act 2006 and opted not to deliver to the registrar a copy of the company's Profit and Loss Account.

On behalf of the board

Mrs Charlotte Kennerley

Director 27/03/2023

The notes on pages 2 to 3 form part of these financial statements.

3 B Catering Ltd Notes to the Financial Statements For The Year Ended 30 June 2022

1. Accounting Policies

1.1. Basis of Preparation of Financial Statements

The financial statements are prepared under the historical cost convention and in accordance with the FRS 102 Section 1A Small Entities - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

1.2. Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

Sale of goods

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods has transferred to the buyer. This is usually at the point that the customer has signed for the delivery of the goods.

Rendering of services

Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs. Turnover is only recognised to the extent of recoverable expenses when the outcome of a contract cannot be estimated reliably.

1.3. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Plant & Machinery

25% Reducing balance

1.4. Stocks and Work in Progress

Stocks and work in progress are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads. Work-in-progress is reflected in the accounts on a contract by contract basis by recording turnover and related costs as contract activity progresses.

1.5. Taxation

Income tax expense represents the sum of the tax currently payable and deferred tax.

The tax currently payable is based on taxable profit for the year. Taxable profit differs from profit as reported in the statement of comprehensive income because of items of income or expense that are taxable or deductible in other years and items that are never taxable or deductible. The company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the end of the reporting period.

Deferred tax is recognised on timing differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit. Deferred tax liabilities are generally recognised for all taxable timing differences. Deferred tax assets are generally recognised for all deductible temporary differences to the extent that it is probable that taxable profits will be available against which those deductible timing differences can be utilised. The carrying amount of deferred tax assets is reviewed at the end of each reporting period and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realised, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period. Deferred tax liabilities are presented within provisions for liabilities and deferred tax assets within debtors. The measurement of deferred tax liabilities and assets reflect the tax consequences that would follow from the manner in which the Company expects, at the end of the reporting period, to recover or settle the carrying amount of its assets and liabilities.

Current or deferred tax for the year is recognised in profit or loss, except when they related to items that are recognised in other comprehensive income or directly in equity, in which case, the current and deferred tax is also recognised in other comprehensive income or directly in equity respectively.

2. Average Number of Employees

Average number of employees, including directors, during the year was as follows: 14

3 B Catering Ltd Notes to the Financial Statements (continued) For The Year Ended 30 June 2022

3. Tangible Assets

As at 30 June 2022 1,65 Depreciation	3. langible Assets	Plant & Machinery
As at 28 June 2021 Additions As at 30 June 2022 Depreciation As at 28 June 2021 Provided during the period As at 30 June 2022 As at 30 June 2022 Net Book Value As at 30 June 2022 As at 28 June 2021 4. Stocks 2022 £ Stock - finished goods 18,45 18,45 5. Creditors: Amounts Falling Due Within One Year 2022 £ Trade creditors Corporation tax Other taxes and social security VAT Other creditors O		£
Additions 1,66 As at 30 June 2022 1,66 Depreciation As at 28 June 2021 Provided during the period 4t/As at 30 June 2022 4t/As at 30 June 2022 4t/As at 30 June 2022 1,22 As at 30 June 2021 1,22 As at 28 June 2021 4t. 4. Stocks 2022 £ Stock - finished goods 18,45 5. Creditors: Amounts Falling Due Within One Year 2022 £ Trade creditors Corporation tax 1,46 Other taxes and social security 2,86 VAT 4,97 Other creditors 3,37 Accruates and deferred income 14,26 Director's loan account 10,47	Cost	
As at 30 June 2022	As at 28 June 2021	-
Depreciation As at 28 June 2021 Provided during the period 40 As at 30 June 2022 40 Net Book Value 1,22 As at 28 June 2021 2022 £ £ Stocks 18,4* 5. Creditors: Amounts Falling Due Within One Year 2022 £ £ Trade creditors 15,1* Corporation tax 1,4* Other taxes and social security 2,8 VAT 4,9 Other creditors 3 Accruals and deferred income 14,2* Director's loan account 10,4*	Additions	1,635
As at 28 June 2021 Provided during the period 440 As at 30 June 2022 Net Book Value As at 30 June 2022 1,22 As at 28 June 2021 4. Stocks Stock - finished goods 18,44 18,44 5. Creditors: Amounts Falling Due Within One Year Trade creditors 15,17 Corporation tax 1,46 Other taxes and social security 2,8 VAT 4,9 Other creditors 3,6 Accruals and deforred income 14,26 Director's loan account 1,46 Director's loan account 1,47 Director's loan account 1,47 Director's loan account 1,47 Accorditations 1,47 A	As at 30 June 2022	1,635
Provided during the period 44 As at 30 June 2022 44 Net Book Value 1,22 As at 30 June 2022 1,22 As at 28 June 2021 2022 \$ Stocks 18,45 \$ Stock - finished goods 18,45 \$ Creditors: Amounts Falling Due Within One Year 2022 \$ Trade creditors 15,1° Corporation tax 1,46 Other taxes and social security 2,86 VAT 4,9° Other creditors 3 Accruals and deferred income 14,20 Director's loan account 10,4°	Depreciation	
As at 30 June 2022 Net Book Value As at 30 June 2022 As at 28 June 2021 4. Stocks 2022 £ Stock - finished goods 18,45 18,45 5. Creditors: Amounts Falling Due Within One Year Trade creditors 7. Corporation tax 1. 4. Other taxes and social security VAT Other creditors Accruals and deferred income Director's loan account 4. (A) Accruals and deferred income 11,42 Director's loan account Accruals and	As at 28 June 2021	-
Net Book Value 1,22 As at 30 June 2022 1,22 As at 28 June 2021 2022 4. Stocks 18,45 Stock - finished goods 18,45 5. Creditors: Amounts Falling Due Within One Year 2022 £ 2022 Trade creditors 15,1' Corporation tax 1,4' Other taxes and social security 2,8' VAT 4,9' Other creditors 3 Accruals and deferred income 14,20' Director's loan account 10,4'	Provided during the period	409
As at 30 June 2022 As at 28 June 2021 4. Stocks 2022 £ Stock - finished goods 18,45 5. Creditors: Amounts Falling Due Within One Year 2022 £ Trade creditors 15,11 Corporation tax 0ther taxes and social security 0ther taxes and social security 0ther creditors 33 Accruals and deferred income 114,26 Director's loan account 10,47	As at 30 June 2022	409
As at 28 June 2021 4. Stocks 2022 £ Stock - finished goods 18,45 5. Creditors: Amounts Falling Due Within One Year 2022 £ Trade creditors 15,17 Corporation tax 1,46 Other taxes and social security 2,86 VAT 4,97 Other creditors 3,46 Accruals and deferred income 14,20 Director's loan account 10,47	Net Book Value	
## Stocks 2022 £ Stock - finished goods	As at 30 June 2022	1,226
## Stock - finished goods ## ## ## ## ## ## ## ## ## ## ## ## ##	As at 28 June 2021	-
Stock - finished goods 18,45 18,45 18,45 5. Creditors: Amounts Falling Due Within One Year 2022 £ £ Trade creditors 15,1° Corporation tax 1,45 Other taxes and social security 2,86 VAT 4,9° Other creditors 38 Accruals and deferred income 14,20 Director's loan account 10,4°	4. Stocks	
Stock - finished goods 18,45 18,45 5. Creditors: Amounts Falling Due Within One Year 2022 £ Trade creditors Corporation tax Other taxes and social security VAT Other creditors Accruals and deferred income Director's loan account 18,45 2022 £ £ 15,17 2022 £ 14,20 15,17 16,17 16,1		2022
5. Creditors: Amounts Falling Due Within One Year 2022 £ Trade creditors Corporation tax Other taxes and social security VAT Other creditors Accruals and deferred income Director's loan account 18,49 2022 £ 15,1° 4,40 1,44 2,86 3,40 1,40		£
5. Creditors: Amounts Falling Due Within One Year 2022 £ Trade creditors Corporation tax Other taxes and social security VAT Other creditors Accruals and deferred income Director's loan account 2022 £ 4.97 07 15,17 14,49 15,17 15,1	Stock - finished goods	18,450
Trade creditors 15,11 Corporation tax 1,49 Other taxes and social security 2,84 VAT 2,94 Other creditors 3,84 Accruals and deferred income 14,20 Director's loan account 10,44		18,450
Trade creditors 15,11 Corporation tax 1,49 Other taxes and social security 2,84 VAT 2,94 Other creditors 3,84 Accruals and deferred income 14,20 Director's loan account 10,44	5. Creditors: Amounts Falling Due Within One Year	
Trade creditors 15,17 Corporation tax 1,48 Other taxes and social security 2,86 VAT 4,97 Other creditors 3 Accruals and deferred income 114,20 Director's loan account 10,47	-	2022
Corporation tax Other taxes and social security VAT Other creditors Accruals and deferred income Director's loan account 1,49 4,97 38 14,20 110,47		£
Other taxes and social security VAT Other creditors Accruals and deferred income Director's loan account 2,84 4,97 33 Accruals and deferred income 114,20 10,41	Trade creditors	15,110
VAT 4,97 Other creditors 3 Accruals and deferred income 110,47 Director's loan account 10,47	Corporation tax	1,490
Other creditors 38 Accruals and deferred income 14,20 Director's loan account 10,45	Other taxes and social security	2,847
Accruals and deferred income Director's loan account 14,20	VAT	4,978
Director's loan account 10,4	Other creditors	351
	Accruals and deferred income	14,209
49.3	Director's loan account	10,412
		49,397

6. General Information

3 B Catering Ltd is a private company, limited by shares, incorporated in Scotland, registered number SC702819 . The registered office is 56a Culcabock Avenue, Inverness, IV2 3RQ.

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic for authentication and manner of delivery under section 1072 of the Companies Act 2006.	m,