

Registered Number:SC688763

Scotland

A Pastry Bar Limited

Unaudited Financial Statements

For the period ended 28 February 2022

A Pastry Bar Limited  
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For the period ended 28 February 2022

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A Pastry Bar Limited  
Statement of Financial Position  
As at 28 February 2022

|   | Notes | 2022<br>£       |
|---|-------|-----------------|
| <b>Fixed assets</b>   |       |                 |
| Property, plant and equipment   | 2     | 3,447           |
|   |       | <b>3,447</b>    |
| <b>Current assets</b>   |       |                 |
| Inventories   | 3     | 1,500           |
| Trade and other receivables   | 4     | 144             |
| Cash and cash equivalents   |       | 1,144           |
|   |       | <b>2,788</b>    |
| <b>Trade and other payables: amounts falling due within one year</b>          | 5     | (33,296)        |
| <b>Net current liabilities</b>  |       | <b>(30,508)</b> |
| <b>Total assets less current liabilities</b>                                  |       | <b>(27,061)</b> |
| <b>Trade and other payables: amounts falling due after more than one year</b> | 6     | (5,000)         |
| <b>Net assets/liabilities</b>   |       | <b>(32,061)</b> |
| <b>Capital and reserves</b>   |       |                 |
| Called up share capital   |       | 100             |
| Retained earnings   |       | (32,161)        |
| <b>Shareholders' funds</b>  |       | <b>(32,061)</b> |

For the period ended 28 February 2022 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 period ended 28 February 2022 in accordance with Section 476 of the Companies Act 2006

The director acknowledges her 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 31 October 2022 and were signed by:

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Miss Agne Petroseviciute Director

A Pastry Bar Limited  
Statement of Financial Position Continued  
For the period ended 28 February 2022

A Pastry Bar Limited  
Notes to the Financial Statements  
For the period ended 28 February 2022

**Statutory Information**

A Pastry Bar Limited is a private limited company, limited by shares, domiciled in Scotland, registration number SC688763.

Registered address:  
1/2 20 Somerville Drive  
Glasgow  
G42 9BQ

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 as modified by the revaluation of certain assets.

**Revenue recognition**

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

**Property, plant and equipment**

Property, plant and equipment, other than freehold land, 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 | 20% 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.

**2. Property, plant and equipment**

| <b>Cost or valuation</b>                         | <b>Plant and Machinery<br/>£</b> |
|--|----------------------------------|
| Additions  | 3,974                            |
| At 28 February 2022                              | <b>3,974</b>                     |
| <b>Provision for depreciation and impairment</b> |                                  |
| Charge for period                                | 527                              |
| At 28 February 2022                              | <b>527</b>                       |
| <b>Net book value</b>                            |                                  |
| At 28 February 2022                              | <b>3,447</b>                     |

A Pastry Bar Limited  
Notes to the Financial Statements Continued  
For the period ended 28 February 2022

**3. Inventories**

|        | <b>2022</b> |
|--------|-------------|
|        | <b>£</b>    |
| Stocks | 1,500       |

**4. Trade and other receivables**

|               | <b>2022</b> |
|---------------|-------------|
|               | <b>£</b>    |
| Trade debtors | 144         |

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

|                              | <b>2022</b>   |
|------------------------------|---------------|
|                              | <b>£</b>      |
| Taxation and social security | 1,064         |
| Other creditors              | 32,232        |
|                              | <b>33,296</b> |

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

|                          | <b>2022</b> |
|--------------------------|-------------|
|                          | <b>£</b>    |
| Bank loans and overdraft | 5,000       |

**7. Average number of persons employed**

During the year the average number of employees was 2

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.