

**REGISTERED NUMBER: 11329862 (England and Wales)**

**Blacks Burgers Franchise Ltd**

**Unaudited Financial Statements**

**for the Year Ended 30th April 2020**

Naail & Co  
Chartered Certified Accountants  
69 Lambeth Walk  
London  
SE11 6DX

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for the Year Ended 30th April 2020**

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**Blacks Burgers Franchise Ltd**  
**Company Information**  
**for the Year Ended 30th April 2020**

**DIRECTORS:**

Mr V Herodotou  
Mr P Herodotou

**REGISTERED OFFICE:**

Unit 3 Gateway Mews  
London  
United Kingdom  
N11 2UT

**REGISTERED NUMBER:**

11329862 (England and Wales)

**ACCOUNTANTS:**

Naail & Co  
Chartered Certified Accountants  
69 Lambeth Walk  
London  
SE11 6DX

**Chartered Certified Accountants' Report to the Board of Directors  
on the Unaudited Financial Statements of  
Blacks Burgers Franchise Ltd**

**The following reproduces the text of the report prepared for the directors in respect of the company's annual unaudited financial statements. In accordance with the Companies Act 2006, the company is only required to file a Balance Sheet. Readers are cautioned that the Abridged Income Statement and certain other primary statements and the Report of the Directors are not required to be filed with the Registrar of Companies.**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Blacks Burgers Franchise Ltd for the year ended 30th April 2020 which comprise the Abridged Income Statement, Abridged Balance Sheet and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at <http://www.accaglobal.com/rulebook>.

This report is made solely to the Board of Directors of Blacks Burgers Franchise Ltd, as a body, in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Blacks Burgers Franchise Ltd and state those matters that we have agreed to state to the Board of Directors of Blacks Burgers Franchise Ltd, as a body, in this report in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at <http://www.accaglobal.com/factsheet163>. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and its Board of Directors, as a body, for our work or for this report.

It is your duty to ensure that Blacks Burgers Franchise Ltd has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and loss of Blacks Burgers Franchise Ltd. You consider that Blacks Burgers Franchise Ltd is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of Blacks Burgers Franchise Ltd. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

Naail & Co  
Chartered Certified Accountants  
69 Lambeth Walk  
London  
SE11 6DX

Date: .....

**Abridged Balance Sheet**  
**30th April 2020**

|  | Notes | 2020<br>£   | 2019<br>£  |
|--|-------|-------------|------------|
| <b>CURRENT ASSETS</b>                        |       |             |            |
| Cash in hand                                 |       | 100         | 100        |
| <b>CREDITORS</b>                             |       |             |            |
| Amounts falling due within one year          |       | <u>13</u>   | <u>-</u>   |
| <b>NET CURRENT ASSETS</b>                    |       | <u>87</u>   | <u>100</u> |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b> |       | <u>87</u>   | <u>100</u> |
| <b>CAPITAL AND RESERVES</b>                  |       |             |            |
| Called up share capital                      | 5     | 100         | 100        |
| Retained earnings                            | 6     | <u>(13)</u> | <u>-</u>   |
| <b>SHAREHOLDERS' FUNDS</b>                   |       | <u>87</u>   | <u>100</u> |

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30th April 2020.

The members have not required the company to obtain an audit of its financial statements for the year ended 30th April 2020 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 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.
- (b)

**Abridged Balance Sheet - continued**  
**30th April 2020**

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

All the members have consented to the preparation of an abridged Income Statement and an abridged Balance Sheet for the year ended 30th April 2020 in accordance with Section 444(2A) of the Companies Act 2006.

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 16th July 2020 and were signed on its behalf by:

Mr V Herodotou - Director

**Notes to the Financial Statements  
for the Year Ended 30th April 2020**

**1. STATUTORY INFORMATION**

Blacks Burgers Franchise 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. STATEMENT OF COMPLIANCE**

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.

**3. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements have been prepared under the historical cost convention.

**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.

**Going concern**

In the director's assessment of the company's ability to continue as a going concern, there are no material uncertainties that may cast significant doubt about the company's ability to continue as a going concern.

**4. EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 2 (2019 - 2).

**Notes to the Financial Statements - continued  
for the Year Ended 30th April 2020**

**5. CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:

| Number: | Class:   | Nominal<br>value: | 2020<br>£  | 2019<br>£  |
|---------|----------|-------------------|------------|------------|
| 100     | Ordinary | £1                | <u>100</u> | <u>100</u> |

**6. RESERVES**

|                      | Retained<br>earnings<br>£ |
|----------------------|---------------------------|
| Deficit for the year | <u>(13)</u>               |
| At 30th April 2020   | <u>(13)</u>               |

**7. RELATED PARTY DISCLOSURES**

Mr V Herodotou  
Director & 50% shareholder

At the reporting date, the company owed £13 (2019: Nil) to Mr Herodotou.

**8. ULTIMATE CONTROLLING PARTY**

Mr P Herodotou and Mr V Herodotou own 100% shareholding of the company amongst themselves.



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.