

REGISTERED NUMBER: 09613967 (England and Wales)

Financial Statements for the Year Ended 31st May 2017

for

PUNIA FISH BAR LIMITED

Contents of the Financial Statements
for the Year Ended 31st May 2017

| | Page |
|--|-------------|
| Company Information | 1 |
| Abridged Balance Sheet | 2 |
| Notes to the Financial Statements | 4 |
| Report of the Accountant | 6 |

PUNIA FISH BAR LIMITED

Company Information
for the Year Ended 31st May 2017

DIRECTOR: M Punia

SECRETARY:

REGISTERED OFFICE: 89 MEADPWHALL ROAD
ROTHERHAM
South Yorkshire
S61 2JD

REGISTERED NUMBER: 09613967 (England and Wales)

ACCOUNTANT: A K & Co Accountants Limited
732 Walsall Road
Great Barr
Birmingham
West Midlands
B42 1EX

PUNIA FISH BAR LIMITED (Registered number: 09613967)

Abridged Balance Sheet
31st May 2017

| | Notes | 31.5.17 £ | £ | 31.5.16 £ | £ |
|--|-------|---------------|-----------------|--------------|-----------------|
| FIXED ASSETS | | | | | |
| Intangible assets | 3 | | 24,998 | | 24,998 |
| Property, plant and equipment | 4 | | 15,065 | | 14,959 |
| | | | 40,063 | | 39,957 |
| CURRENT ASSETS | | | | | |
| Inventories | | 688 | | 488 | |
| Debtors | | 2,599 | | 2,599 | |
| Cash at bank and in hand | | 788 | | 814 | |
| | | 4,075 | | 3,901 | |
| CREDITORS | | | | | |
| Amounts falling due within one year | | 33,909 | | 35,997 | |
| NET CURRENT LIABILITIES | | | (29,834) | | (32,096) |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | | 10,229 | | 7,861 |
| CAPITAL AND RESERVES | | | | | |
| Called up share capital | | | 1 | | 1 |
| Retained earnings | | | 10,228 | | 7,860 |
| SHAREHOLDERS' FUNDS | | | 10,229 | | 7,861 |

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st May 2017.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st May 2017 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 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)

The notes form part of these financial statements

Abridged Balance Sheet - continued
31st May 2017

The financial statements have been prepared and delivered in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

All the members have consented to the preparation of an abridged Income Statement and an abridged Balance Sheet for the year ended 31st May 2017 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 director on 5th June 2017 and were signed by:

M Punia - Director

Notes to the Financial Statements
for the Year Ended 31st May 2017

1. STATUTORY INFORMATION

PUNIA FISH BAR LIMITED 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.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

These financial statements have been prepared in accordance with the provisions of Section 1A "Small Entities" 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 cost convention.

Turnover

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

Goodwill

Goodwill, being the amount paid in connection with the acquisition of a business in 0, is being amortised evenly over its estimated useful life of nil years.

Intangible assets

Intangible assets are initially measured at cost. After initial recognition, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

plant and machinery 15% pa on reducing balance

Fixtures and fittings 15% on reducing balance

Stocks

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

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.

Notes to the Financial Statements - continued
for the Year Ended 31st May 2017

2. ACCOUNTING POLICIES - continued

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.

Hire purchase and leasing commitments

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

3. INTANGIBLE FIXED ASSETS

| | Totals £ |
|-----------------------|---------------------------|
| COST | |
| At 1st June 2016 | |
| and 31st May 2017 | <u>24,998</u> |
| NET BOOK VALUE | |
| At 31st May 2017 | <u>24,998</u> |
| At 31st May 2016 | <u>24,998</u> |

4. PROPERTY, PLANT AND EQUIPMENT

| | Totals £ |
|-----------------------|---------------------------|
| COST | |
| At 1st June 2016 | 17,597 |
| Additions | <u>2,744</u> |
| At 31st May 2017 | <u>20,341</u> |
| DEPRECIATION | |
| At 1st June 2016 | 2,638 |
| Charge for year | <u>2,638</u> |
| At 31st May 2017 | <u>5,276</u> |
| NET BOOK VALUE | |
| At 31st May 2017 | <u>15,065</u> |
| At 31st May 2016 | <u>14,959</u> |

PUNIA FISH BAR LIMITED

Report of the Accountant to the Director of
PUNIA FISH BAR LIMITED

The following reproduces the text of the report prepared for the director and members 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 Director are not required to be filed with the Registrar of Companies.

As described on the Balance Sheet you are responsible for the preparation of the financial statements for the year ended 31st May 2017 set out on pages nil to nil and you consider that the company is exempt from an audit.

In accordance with your instructions, I 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 me.

A K & Co Accountants Limited
732 Walsall Road
Great Barr
Birmingham
West Midlands
B42 1EX

5th June 2017

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.