Registered number
07583078

Bruno Valette, Food & Events Ltd

Filleted Accounts

31 March 2023

Bruno Valette, Food & Events Ltd

Registered number: 07583078

Balance Sheet

as at 31 March 2023

	Notes		2023		2022
			£		£
Fixed assets					
Tangible assets	3		471		471
Current assets					
Cash at bank and in hand		123,325		128,970	
Creditors: amounts falling due within one year	4	(25,244)		(5,719)	
Net current assets			98,081		123,251
Net assets			98,552		123,722
Capital and reserves					
Called up share capital			2		2
Profit and loss account			98,550		123,720
Shareholder's funds			98,552		123,722

The director is satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

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

The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

B Valette

Director

Approved by the board on 5 July 2023

Bruno Valette, Food & Events Ltd

Notes to the Accounts

for the year ended 31 March 2023

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts. Turnover includes revenue earned from the 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.

Tangible fixed assets

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Fixtures, fittings, tools and equipment over 5 years

Creditors

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

Taxation

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period. Deferred tax is recognised in respect of all timing differences between the recognition of income and expenses in the financial statements and their inclusion in tax assessments. 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. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date and that are expected to apply to the reversal of the timing difference, except for revalued land and investment property where the tax rate that applies to the sale of the asset is used. Current and deferred tax assets and liabilities are not discounted.

2 Employees

	2023	2022
	Number	Number
Average number of persons employed by the company	0	1

3 Tangible fixed assets

	Fixtures, fittings, tools and equipment
	£
Cost	
At 1 April 2022	5,976
At 31 March 2023	5,976
Depreciation	
At 1 April 2022	5,505
At 31 March 2023	5,505
Net book value	
At 31 March 2023	471
At 31 March 2022	471

4 Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade creditors	420	420
Taxation and social security costs	-	5,297
Other creditors	24,824	2
	25,244	5,719

5 Other information

Bruno Valette, Food & Events Ltd is a private company limited by shares and incorporated in England. Its registered office is:

Nower End

Nower Road

Dorking

Surrey

RH4 3BX