REGISTERED NUMBER: 10002831 (England and Wales)

Ezra's Kitchen Limited

Abridged Unaudited Financial Statements

for the Year Ended 31 March 2022

Alton & Co
Chartered Accountants
239-241 Kennington Lane
London
SE11 5QU

Contents of the Financial Statements
for the year ended 31 March 2022

Ezra's Kitchen Limited

Company Information
for the year ended 31 March 2022

DIRECTORS:	Mr G Aksu Mr E Ozbey
REGISTERED OFFICE:	185 High Road Woodgreen London N22 6BA
REGISTERED NUMBER:	10002831 (England and Wales)
ACCOUNTANTS:	Alton & Co Chartered Accountants 239-241 Kennington Lane London SE11 5QU

Chartered Accountants' Report to the Board of Directors
on the Unaudited Financial Statements of
Ezra's Kitchen Limited

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 Statement of Financial Position. 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 Ezra's Kitchen Limited for the year ended 31 March 2022 which comprise the Abridged Income Statement, Other Comprehensive Income, Abridged Statement of Financial Position, Statement of Changes in Equity 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 Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed within the ICAEW's regulations and guidance at http://www.icaew.com/en/membership/regulations-standards-and-guidance.

This report is made solely to the Board of Directors of Ezra's Kitchen Limited, 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 Ezra's Kitchen Limited and state those matters that we have agreed to state to the Board of Directors of Ezra's Kitchen Limited, as a body, in this report in accordance with ICAEW Technical Release 07/16AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Ezra's Kitchen Limited and its Board of Directors, as a body, for our work or for this report.

It is your duty to ensure that Ezra's Kitchen Limited 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 profit of Ezra's Kitchen Limited. You consider that Ezra's Kitchen Limited 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 Ezra's Kitchen Limited. 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.

Alton & Co
Chartered Accountants
239-241 Kennington Lane
London
SE11 5QU

16 August 2022

Abridged Statement of Financial Position
31 March 2022

	Notes	2022 £	2022 £	2021 £	2021 £
FIXED ASSETS					
Property, plant and equipment	4		76,637		37,820
CURRENT ASSETS					
Inventories		48,786		11,204	
Debtors		42,869		20,926	
Cash at bank and in hand		132,076		109,528	
		223,731		141,658	
CREDITORS					
Amounts falling due within one year		109,635		70,968	
NET CURRENT ASSETS			114,096		70,690
TOTAL ASSETS LESS CURRENT LIABILITIES			190,733		108,510
CREDITORS					
Amounts falling due after more than one year			(68,333)		(100,000)
PROVISIONS FOR LIABILITIES	5		(14,459)		(7,061)
NET ASSETS			107,941		1,449
CAPITAL AND RESERVES					
Called up share capital	6		100		100
Retained earnings	7		107,841		1,349
SHAREHOLDERS' FUNDS			107,941		1,449

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2022 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

(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 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.

The notes form part of these financial statements

continued...

Abridged Statement of Financial Position - continued
31 March 2022

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 Statement of Financial Position for the year ended 31 March 2022 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 16 August 2022 and were signed on its behalf by:

Mr G Aksu - Director

Mr E Ozbey - Director

**Notes to the Financial Statements
for the year ended 31 March 2022**

1. STATUTORY INFORMATION

Ezra's Kitchen 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.

The presentation currency of the financial statements is the Pound Sterling (£).

2. ACCOUNTING POLICIES

Basis of preparing the financial statements
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. 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.

Turnover is generated from the ordinary activities of the business and is recognised when customers take delivery of the goods.

The accrual model is used in recognition of grants where grants are matched against the expenditure it is compensating for.

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	- 20% on reducing balance
Fixtures and fittings	- 25% 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.

Cost of stocks are valued using the first in first out stock valuation method. Net realisable value is the estimated selling price less cost to sell.

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 statement of financial position date.

continued...

2. **ACCOUNTING POLICIES - continued**

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the statement of financial position 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.

Pension costs and other post-retirement benefits

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 21 (2021 - 17) .

4. **PROPERTY, PLANT AND EQUIPMENT**

	Totals
	£
COST	
At 1 April 2021	134,714
Additions	62,854
At 31 March 2022	197,568
DEPRECIATION	
At 1 April 2021	96,894
Charge for year	24,037
At 31 March 2022	120,931
NET BOOK VALUE	
At 31 March 2022	76,637
At 31 March 2021	37,820

5. **PROVISIONS FOR LIABILITIES**

	2022	2021
	£	£
Deferred tax	14,459	7,061

continued...

5. PROVISIONS FOR LIABILITIES - continued

	Deferred tax £
Balance at 1 April 2021	7,061
Provided during year	7,398
Balance at 31 March 2022	14,459

6. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2022 £	2021 £
100	Ordinary	£1	100	100

7. RESERVES

	Retained earnings £
At 1 April 2021	1,349
Profit for the year	166,492
Dividends	(60,000)
At 31 March 2022	107,841