

**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**  
**FOR**  
**THE PEAK RESTAURANT**

**THE PEAK RESTAURANT**

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FOR THE YEAR ENDED 31 MARCH 2025**

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**THE PEAK RESTAURANT**

**GENERAL INFORMATION  
FOR THE YEAR ENDED 31 MARCH 2025**

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**PARTNERS:**

Ms J Roberts  
Ms A Dwyer

**ADDRESS:**

86 High Street  
Llanberis  
Gwynedd  
LL55 4SU

**ACCOUNTANTS:**

Williams Denton Cyf  
Chartered Certified Accountants  
Glaslyn  
Ffordd y Parc  
Parc Menai  
Bangor  
Gwynedd  
LL57 4FE

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2025**

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**ACCOUNTANTS' REPORT TO**

**THE PEAK RESTAURANT**

In accordance with instructions given to us we have prepared without carrying out an audit the annexed financial statements from the accounting records of The Peak Restaurant and from information and explanations supplied to us.

Williams Denton Cyf  
Chartered Certified Accountants  
Glaslyn  
Ffordd y Parc  
Parc Menai  
Bangor  
Gwynedd  
LL57 4FE

15 July 2025

**CLIENT APPROVAL CERTIFICATE**

We approve the financial statements and confirm that we have made available all relevant records and information for their preparation.

.....  
Ms J Roberts

.....  
Ms A Dwyer

Date: .....

**THE PEAK RESTAURANT**

**TRADING AND PROFIT AND LOSS ACCOUNT  
FOR THE YEAR ENDED 31 MARCH 2025**

	2025		2024	
	£	£	£	£
<b>Sales</b>		<b>113,271</b>		132,643
<b>Cost of sales</b>				
Opening stock	2,710		3,200	
Purchases	36,002		39,135	
Wages	14,525		14,845	
	<u>53,237</u>		<u>57,180</u>	
Closing stock	(3,037)		(2,710)	
		<u>50,200</u>		<u>54,470</u>
<b>GROSS PROFIT</b>		<b>63,071</b>		78,173
<b>Other income</b>				
Sundry receipts	434		438	
Deposit account interest	108		119	
	<u>542</u>		<u>557</u>	
		<u>63,613</u>		<u>78,730</u>
<b>Expenditure</b>				
Rates and water (ppn)	4,059		2,503	
Insurance	1,010		1,435	
Light and heat	6,190		6,371	
Telephone	1,108		1,026	
Post and stationery	38		49	
Advertising	191		253	
Motor expenses (ppn)	1,363		1,801	
Repairs and Consumables	22,847		1,602	
Household and cleaning	1,248		1,370	
Subscriptions	203		299	
Sundry expenses	142		219	
Accountancy	2,484		2,399	
Professional fees	1,310		-	
	<u>42,193</u>		<u>19,327</u>	
		<u>21,420</u>		<u>59,403</u>
<b>Finance costs</b>				
Bank charges	191		180	
Streamline charges	1,398		2,559	
Bank loan interest	2,681		2,690	
	<u>4,270</u>		<u>5,429</u>	
		<u>17,150</u>		<u>53,974</u>
<b>Depreciation</b>				
Fixtures and fittings	245		289	
Motor vehicles	1,486		-	
	<u>1,731</u>		<u>289</u>	
Carried forward		<u>15,419</u>		<u>53,685</u>

**THE PEAK RESTAURANT**

**TRADING AND PROFIT AND LOSS ACCOUNT  
FOR THE YEAR ENDED 31 MARCH 2025**

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	2025		2024	
	£	£	£	£
Brought forward		<b>15,419</b>		53,685
<b>Profit on disposal of fixed assets</b>				
Motor vehicles		<u>495</u>		<u>-</u>
<b>NET PROFIT</b>		<u><b>15,914</b></u>		<u>53,685</u>
<b>Divisible as follows:</b>				
Ms J Roberts	<u>7,957</u>		26,842	
Ms A Dwyer	<u>7,957</u>	<u><b>15,914</b></u>	<u>26,843</u>	<u>53,685</u>

**THE PEAK RESTAURANT****BALANCE SHEET  
31 MARCH 2025**

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	Notes	2025 £	£	2024 £	£
<b>FIXED ASSETS</b>					
Tangible assets	1		<b>205,850</b>		201,637
<b>CURRENT ASSETS</b>					
VAT		<b>1,260</b>		-	
Stocks		<b>3,037</b>		2,710	
Santander		<b>78,947</b>		107,783	
Cash in hand		<b>245</b>		6,146	
		<u><b>83,489</b></u>		<u>116,639</u>	
<b>CURRENT LIABILITIES</b>					
VAT		-		1,729	
Trade creditors		<b>1,219</b>		2,063	
Social security and other taxes		<b>49</b>		29	
Credit card		<b>3,300</b>		1,597	
Accrued expenses		<b>3,235</b>		3,309	
Loans		<b>6,046</b>		8,573	
		<u><b>13,849</b></u>		<u>17,300</u>	
			<u><b>69,640</b></u>		<u>99,339</u>
<b>NET ASSETS</b>					
			<u><b>275,490</b></u>		<u>300,976</u>
<b>FINANCED BY</b>					
<b>LONG TERM LIABILITIES</b>					
Loans			<b>45,413</b>		48,903
<b>CAPITAL ACCOUNT</b>					
	2		<u><b>230,077</b></u>		<u>252,073</u>
			<u><b>275,490</b></u>		<u>300,976</u>

**THE PEAK RESTAURANT**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025**

**1. TANGIBLE FIXED ASSETS**

	Freehold property £	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
<b>COST</b>					
At 1 April 2024	200,000	11,817	1,325	448	213,590
Additions	-	-	5,945	-	5,945
Disposals	-	-	(1,325)	-	(1,325)
	<u>200,000</u>	<u>11,817</u>	<u>5,945</u>	<u>448</u>	<u>218,210</u>
At 31 March 2025	<u>200,000</u>	<u>11,817</u>	<u>5,945</u>	<u>448</u>	<u>218,210</u>
<b>DEPRECIATION</b>					
At 1 April 2024	-	10,180	1,325	448	11,953
Charge for year	-	246	1,486	-	1,732
Eliminated on disposal	-	-	(1,325)	-	(1,325)
	<u>-</u>	<u>10,426</u>	<u>1,486</u>	<u>448</u>	<u>12,360</u>
At 31 March 2025	<u>-</u>	<u>10,426</u>	<u>1,486</u>	<u>448</u>	<u>12,360</u>
<b>NET BOOK VALUE</b>					
At 31 March 2025	<u>200,000</u>	<u>1,391</u>	<u>4,459</u>	<u>-</u>	<u>205,850</u>
At 31 March 2024	<u>200,000</u>	<u>1,637</u>	<u>-</u>	<u>-</u>	<u>201,637</u>

**2. CAPITAL ACCOUNT**

	Ms J Roberts and Ms A Dwyer £
At 1 April 2024	252,073
Share of profit	15,914
	<u>267,987</u>
Less	
Drawings	37,910
	<u>37,910</u>
At 31 March 2025	<u>230,077</u>