

**REPORT OF THE DIRECTOR AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2007
FOR
CAFE DE PARIS LIMITED**

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FOR THE YEAR ENDED 31 MARCH 2007**

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CAFE DE PARIS LIMITED

**COMPANY INFORMATION
FOR THE YEAR ENDED 31 MARCH 2007**

DIRECTOR

Mrs M M E Kraus

SECRETARY

S R Kraus

REGISTERED OFFICE:

PO Box 5
Albury
Surrey
GU5 9DN

REGISTERED NUMBER:

4203411 (England and Wales)

ACCOUNTANT

P Hookins
Springfield
Tuckey Grove
Ripley
Woking
Surrey
GU23 6JG

CAFE DE PARIS LIMITED

**REPORT OF THE DIRECTOR
FOR THE YEAR ENDED 31 MARCH 2007**

The director presents her report with the financial statements of the company for the year ended 31 March 2007

PRINCIPAL ACTIVITY

The principal activity of the company in the year under review was that of a French restaurant

DIRECTORS

The directors during the year under review were

Mrs M M E Kraus

F C Kraus

- deceased 22 3 07

The beneficial interest of the director holding office on 31 March 2007 in the issued share capital of the company was as follows

	31 3 07	1 4 06
Ordinary £1 shares		
Mrs M M E Kraus	2	1

This report has been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies

ON BEHALF OF THE BOARD



S R Kraus - Secretary

Date 23. 06 07.

CAFE DE PARIS LIMITED

**PROFIT AND LOSS ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2007**

	Notes	2007 £	2006 £
TURNOVER		866,315	755,086
Cost of sales		<u>347,439</u>	<u>336,598</u>
GROSS PROFIT		518,876	418,488
Administrative expenses		<u>469,060</u>	<u>436,839</u>
OPERATING PROFIT/(LOSS)	2	49,816	(18,351)
Interest receivable and similar income		<u>87</u>	<u>351</u>
		49,903	(18,000)
Interest payable and similar charges		<u>18,646</u>	<u>22,586</u>
PROFIT/(LOSS) ON ORDINARY ACTIVITIES BEFORE TAXATION		31,257	(40,586)
Tax on profit/(loss) on ordinary activities	3	<u>9,140</u>	<u>-</u>
PROFIT/(LOSS) FOR THE FINANCIAL YEAR AFTER TAXATION		<u>22,117</u>	<u>(40,586)</u>

The notes form part of these financial statements

CAFE DE PARIS LIMITED

BALANCE SHEET
31 MARCH 2007

	Notes	2007 £	2006 £
FIXED ASSETS			
Intangible assets	4	120,250	133,250
Tangible assets	5	173,904	195,251
		<u>294,154</u>	<u>328,501</u>
CURRENT ASSETS			
Stocks		11,173	14,049
Debtors	6	17,590	16,745
Cash at bank		48,794	5,760
		<u>77,557</u>	<u>36,554</u>
CREDITORS			
Amounts falling due within one year	7	276,349	271,065
NET CURRENT LIABILITIES		<u>(198,792)</u>	<u>(234,511)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>95,362</u>	<u>93,990</u>
CREDITORS			
Amounts falling due after more than one year	8	180,052	200,797
NET LIABILITIES		<u>(84,690)</u>	<u>(106,807)</u>
CAPITAL AND RESERVES			
Called up share capital	9	2	2
Profit and loss account	10	(84,692)	(106,809)
SHAREHOLDERS' FUNDS		<u>(84,690)</u>	<u>(106,807)</u>

The company is entitled to exemption from audit under Section 249A(1) of the Companies Act 1985 for the year ended 31 March 2007

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2007 in accordance with Section 249B(2) of the Companies Act 1985

The director acknowledges her responsibilities for

- ensuring that the company keeps accounting records which comply with Section 221 of the Companies Act 1985 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 Section 226 and which otherwise comply with the requirements of the Companies Act 1985 relating to financial statements, so far as applicable to the company

These financial statements have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies and with the Financial Reporting Standard for Smaller Entities (effective January 2005)

The financial statements were approved by the director on

23/6/07

and were signed by

Mrs M M E Kraus - Director

The notes form part of these financial statements

CAFE DE PARIS LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2007

1 ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2005)

Turnover

Turnover represents net invoiced sales of goods, excluding value added tax

Goodwill

Goodwill, being the amount paid in connection with the acquisition of a business in 2001, is being amortised evenly over its estimated useful life of fifteen years

Tangible fixed assets

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

Restaurant extension	- 15% on reducing balance
Kitchen equipment	- 15% on reducing balance
Fixtures and fittings	- 15% on reducing balance
Office equipment	- 25% on reducing balance

Stocks

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

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date

2 OPERATING PROFIT/(LOSS)

The operating profit (2006 - operating loss) is stated after charging

	2007 £	2006 £
Depreciation - owned assets	30,940	34,677
Goodwill amortisation	13,000	13,000
	<u> </u>	<u> </u>
Directors' emoluments and other benefits etc	-	-
	<u> </u>	<u> </u>

3 TAXATION

Analysis of the tax charge

The tax charge on the profit on ordinary activities for the year was as follows

	2007 £	2006 £
Current tax		
UK corporation tax	9,140	-
	<u> </u>	<u> </u>
Tax on profit/(loss) on ordinary activities	9,140	-
	<u> </u>	<u> </u>

UK corporation tax has been charged at 19%

CAFE DE PARIS LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2007**

4 INTANGIBLE FIXED ASSETS

	Goodwill £
COST	
At 1 April 2006	
and 31 March 2007	195,000
AMORTISATION	
At 1 April 2006	61,750
Charge for year	13,000
At 31 March 2007	74,750
NET BOOK VALUE	
At 31 March 2007	120,250
At 31 March 2006	133,250

5 TANGIBLE FIXED ASSETS

	Restaurant extension £	Kitchen equipment £	Fixtures and fittings £	Office equipment £	Totals £
COST					
At 1 April 2006	137,699	24,980	106,299	4,513	273,491
Additions	-	4,077	4,810	706	9,593
At 31 March 2007	137,699	29,057	111,109	5,219	283,084
DEPRECIATION					
At 1 April 2006	24,791	6,474	43,884	3,091	78,240
Charge for year	16,936	3,388	10,084	532	30,940
At 31 March 2007	41,727	9,862	53,968	3,623	109,180
NET BOOK VALUE					
At 31 March 2007	95,972	19,195	57,141	1,596	173,904
At 31 March 2006	112,908	18,506	62,415	1,422	195,251

6 DEBTORS AMOUNTS FALLING DUE WITHIN ONE YEAR

	2007 £	2006 £
Trade debtors	16,180	12,195
Other debtors	1,410	4,550
	17,590	16,745

7 CREDITORS AMOUNTS FALLING DUE WITHIN ONE YEAR

	2007 £	2006 £
Bank loans and overdrafts	38,737	38,737
Trade creditors	62,998	68,746
Taxation and social security	51,274	40,513
Other creditors	123,340	123,069
	276,349	271,065

CAFÉ DE PARIS LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2007**

8 CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2007	2006
	£	£
Bank loans	<u>180,052</u>	<u>200,797</u>

9 CALLED UP SHARE CAPITAL

Authorised Number	Class	Nominal value	2007	2006
			£	£
100	Ordinary	£1	<u>100</u>	<u>100</u>

Allotted, issued and fully paid Number	Class	Nominal value	2007	2006
			£	£
2	Ordinary	£1	<u>2</u>	<u>2</u>

10 RESERVES

	Profit and loss account £
At 1 April 2006	(106,809)
Profit for the year	<u>22,117</u>
At 31 March 2007	<u>(84,692)</u>