

**REPORT OF THE DIRECTOR AND  
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2009  
FOR  
CAFE DE PARIS LIMITED**

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FOR THE YEAR ENDED 31 MARCH 2009**

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**CAFE DE PARIS LIMITED**

**COMPANY INFORMATION  
FOR THE YEAR ENDED 31 MARCH 2009**

**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 2009**

The director presents her report with the financial statements of the company for the year ended 31 March 2009.

**CESSATION OF TRADING**

The company ceased trading on 1 August 2008.

**PRINCIPAL ACTIVITY**

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

**REVIEW OF BUSINESS**

The company had attempted to continue trading after the death of Mr F Kraus but this proved to be too difficult and a good general manager could not be found to run the restaurant. The decision was therefore taken to permanently close the restaurant on the 1st August 2008. The business was put up for sale but unfortunately this coincided with the economic recession and no buyers were forthcoming. Eventually a buyer was found to take on the premises but since they were planning to open a different style of restaurant the company only realised a small sum for a limited amount of the existing fixtures and fittings and nothing for the goodwill. The restaurant has subsequently been gutted by the new lease holders and completely refurbished, the new owners opened their restaurant in May 2009.


The company's remaining debts relate largely to the directors loan account of Mrs M Kraus and an application will be made to have the company struck off in due course.

**DIRECTOR**

Mrs M M E Kraus held office during the whole of the period from 1 April 2008 to the date of this report.

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:**



.....  
Mrs M M E Kraus - Director

Date: 5.9.09 .....

**CAFE DE PARIS LIMITED**

**PROFIT AND LOSS ACCOUNT  
FOR THE YEAR ENDED 31 MARCH 2009**

	Notes	2009 £	2008 £
<b>TURNOVER</b>		<b>259,940</b>	<b>770,088</b>
Cost of sales		<u>124,503</u>	<u>297,625</u>
<b>GROSS PROFIT</b>		<b>135,437</b>	<b>472,463</b>
Administrative expenses		<u>449,454</u>	<u>506,258</u>
<b>OPERATING LOSS</b>	2	<b>(314,017)</b>	<b>(33,795)</b>
Interest receivable and similar income		<u>127</u>	<u>150</u>
		<b>(313,890)</b>	<b>(33,645)</b>
Interest payable and similar charges		<u>12,405</u>	<u>17,814</u>
<b>LOSS ON ORDINARY ACTIVITIES BEFORE TAXATION</b>		<b>(326,295)</b>	<b>(51,459)</b>
Tax on loss on ordinary activities	3	<u>-</u>	<u>(6,293)</u>
<b>LOSS FOR THE FINANCIAL YEAR AFTER TAXATION</b>		<b><u>(326,295)</u></b>	<b><u>(45,166)</u></b>

The notes form part of these financial statements

**CAFE DE PARIS LIMITED**

**BALANCE SHEET  
31 MARCH 2009**

		2009	2008
	Notes	£	£
<b>FIXED ASSETS</b>			
Intangible assets	4	-	107,250
Tangible assets	5	-	154,383
			<u>261,633</u>
<b>CURRENT ASSETS</b>			
Stocks		-	15,576
Debtors	6	3,465	18,334
Cash at bank		2,737	-
		<u>6,202</u>	<u>33,910</u>
<b>CREDITORS</b>			
Amounts falling due within one year	7	462,352	266,472
<b>NET CURRENT LIABILITIES</b>		<u>(456,150)</u>	<u>(232,562)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>(456,150)</u>	<u>29,071</u>
<b>CREDITORS</b>			
Amounts falling due after more than one year	8	-	158,926
<b>NET LIABILITIES</b>		<u>(456,150)</u>	<u>(129,855)</u>
<b>CAPITAL AND RESERVES</b>			
Called up share capital	9	2	2
Profit and loss account	10	(456,152)	(129,857)
<b>SHAREHOLDERS' FUNDS</b>		<u>(456,150)</u>	<u>(129,855)</u>

The company is entitled to exemption from audit under Section 249A(1) of the Companies Act 1985 for the year ended 31 March 2009.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2009 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 2007).

The financial statements were approved by the director on 5.9.09 and were signed by:

  
 .....  
 Mrs M M E Kraus - Director

The notes form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2009**

**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 2007).

**Turnover**

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

**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 LOSS**

The operating loss is stated after charging:

	2009 £	2008 £
Depreciation - owned assets	7,875	27,651
Loss on disposal of fixed assets	215,623	-
Goodwill amortisation	4,335	13,000
	<u>          </u>	<u>          </u>
Director's emoluments and other benefits etc	-	-
	<u>          </u>	<u>          </u>

**3. TAXATION**

**Analysis of the tax credit**

The tax credit on the loss on ordinary activities for the year was as follows:

	2009 £	2008 £
Current tax:		
UK corporation tax	-	(6,293)
	<u>          </u>	<u>          </u>
Tax on loss on ordinary activities	-	(6,293)
	<u>          </u>	<u>          </u>

**CAFE DE PARIS LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2009**

**4. INTANGIBLE FIXED ASSETS**

	<b>Goodwill £</b>
<b>COST</b>	
At 1 April 2008	195,000
Disposals	(195,000)
At 31 March 2009	-
<b>AMORTISATION</b>	
At 1 April 2008	87,750
Charge for year	4,335
Eliminated on disposal	(92,085)
At 31 March 2009	-
<b>NET BOOK VALUE</b>	
At 31 March 2009	-
At 31 March 2008	107,250

**5. TANGIBLE FIXED ASSETS**

	<b>Restaurant extension £</b>	<b>Kitchen equipment £</b>	<b>Fixtures and fittings £</b>	<b>Office equipment £</b>	<b>Totals £</b>
<b>COST</b>					
At 1 April 2008	137,699	33,104	113,314	7,097	291,214
Additions	-	1,200	-	-	1,200
Disposals	(137,699)	(34,304)	(113,314)	(7,097)	(292,414)
At 31 March 2009	-	-	-	-	-
<b>DEPRECIATION</b>					
At 1 April 2008	56,122	13,348	62,869	4,492	136,831
Charge for year	4,080	1,050	2,525	220	7,875
Eliminated on disposal	(60,202)	(14,398)	(65,394)	(4,712)	(144,706)
At 31 March 2009	-	-	-	-	-
<b>NET BOOK VALUE</b>					
At 31 March 2009	-	-	-	-	-
At 31 March 2008	81,577	19,756	50,445	2,605	154,383

**6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2009 £</b>	<b>2008 £</b>
Debtors	-	11,176
Tax	-	6,293
VAT	3,465	-
Prepayments	-	865
	3,465	18,334



**CAFE DE PARIS LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2009**

**7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2009</b>	<b>2008</b>
	<b>£</b>	<b>£</b>
Bank loans and overdrafts	-	43,658
Trade creditors	<b>8,397</b>	61,576
Social security and other taxes	-	15,948
VAT	-	25,190
Directors' current accounts	<b>450,955</b>	117,100
Accruals	<b>3,000</b>	3,000
	<b>462,352</b>	<b>266,472</b>

**8. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	<b>2009</b>	<b>2008</b>
	<b>£</b>	<b>£</b>
Bank loans - 2-5 years	-	158,926

**9. CALLED UP SHARE CAPITAL**

Authorised:			<b>2009</b>	<b>2008</b>
Number:	Class:	Nominal value:	<b>£</b>	<b>£</b>
100	Ordinary	£1	<b>100</b>	100

Allotted, issued and fully paid:			<b>2009</b>	<b>2008</b>
Number:	Class:	Nominal value:	<b>£</b>	<b>£</b>
2	Ordinary	£1	<b>2</b>	2

**10. RESERVES**

	<b>Profit and loss account £</b>
At 1 April 2008	<b>(129,857)</b>
Deficit for the year	<b>(326,295)</b>
At 31 March 2009	<b>(456,152)</b>