

REGISTERED NUMBER: 05258254 (England and Wales)

Unaudited Financial Statements for the Year Ended 31 October 2018

for

Cafe Ceres (JPCS) Limited

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For the Year Ended 31 October 2018

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**DIRECTORS:**

Mr J P Strappazon  
Mrs C Strappazon

**SECRETARY:**

Mrs C Strappazon

**REGISTERED OFFICE:**

85 Junction Road  
Sheffield  
South Yorkshire  
S11 8XA

**REGISTERED NUMBER:**

05258254 (England and Wales)

**ACCOUNTANTS:**

Susan Cottrill & Co  
Redlands Business Centre  
3/5 Tapton House Road  
Broomhill  
Sheffield  
South Yorkshire  
S10 5BY

Balance Sheet  
31 October 2018

	Notes	31.10.18 £	£	31.10.17 £	£
<b>FIXED ASSETS</b>					
Intangible assets	4		-		-
Tangible assets	5		<u>4,100</u>		<u>5,123</u>
			4,100		5,123
<b>CURRENT ASSETS</b>					
Stocks		3,554		3,650	
Debtors	6	14,353		8,414	
Prepayments and accrued income		4,194		4,079	
Cash at bank and in hand		<u>3,025</u>		<u>4,864</u>	
		25,126		21,007	
<b>CREDITORS</b>					
Amounts falling due within one year	7	<u>21,408</u>		<u>17,370</u>	
<b>NET CURRENT ASSETS</b>			<u>3,718</u>		<u>3,637</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			7,818		8,760
<b>CREDITORS</b>					
Amounts falling due after more than one year	8		<u>3,211</u>		<u>4,752</u>
<b>NET ASSETS</b>			<u><u>4,607</u></u>		<u><u>4,008</u></u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital			2		2
Retained earnings			<u>4,605</u>		<u>4,006</u>
<b>SHAREHOLDERS' FUNDS</b>			<u><u>4,607</u></u>		<u><u>4,008</u></u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 October 2018.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 October 2018 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 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.
- (b)

Balance Sheet - continued  
31 October 2018

The financial statements have been prepared and delivered in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

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 on 30 July 2019 and were signed on its behalf by:

Mr J P Strappazon - Director

Mrs C Strappazon - Director

Notes to the Financial Statements  
for the Year Ended 31 October 2018

1. **STATUTORY INFORMATION**

Cafe Ceres (JPCS) 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.

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**

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

**Goodwill**

Goodwill, being the amount paid in connection with the acquisition of a business in 2004, is being amortised evenly over its estimated useful life of twelve years.

**Intangible assets**

Intangible assets are initially measured at cost. After initial recognition, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

**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 etc - 33% on reducing balance and 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.

**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 17 (2017 - 21 ) .

4. **INTANGIBLE FIXED ASSETS**

	Goodwill £
<b>COST</b>	
At 1 November 2017	
and 31 October 2018	<u>28,000</u>
<b>AMORTISATION</b>	
At 1 November 2017	
and 31 October 2018	<u>28,000</u>
<b>NET BOOK VALUE</b>	
At 31 October 2018	<u>-</u>
At 31 October 2017	<u>-</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 October 2018

## 5. TANGIBLE FIXED ASSETS

Plant and  
machinery  
etc  
£

## COST

At 1 November 2017  
and 31 October 201828,823

## DEPRECIATION

At 1 November 2017

23,700

Charge for year

1,023

At 31 October 2018

24,723

## NET BOOK VALUE

At 31 October 2018

4,100

At 31 October 2017

5,123

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

31.10.18

31.10.17

£

£

Other debtors

14,3538,414

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

31.10.18

31.10.17

£

£

Bank loans and overdrafts

7,489

1,572

Taxation and social security

11,477

13,680

Other creditors

2,4422,11821,40817,370

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

31.10.18

31.10.17

£

£

Bank loans

3,2114,752

## 9. DIRECTORS' ADVANCES, CREDITS AND GUARANTEES

The following advances and credits to directors subsisted during the years ended 31 October 2018 and 31 October 2017:

31.10.18

31.10.17

£

£

## Mrs C Strappazzon and Mr J P Strappazzon

Balance outstanding at start of year

8,414

10,329

Amounts advanced

14,905

31,306

Amounts repaid

(8,966)

(33,221)

Amounts written off

-

-

Amounts waived

-

-

Balance outstanding at end of year

14,3538,414

This loan was unsecured, interest free and payable on demand. The balance was included within debtors due within one year.

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.