

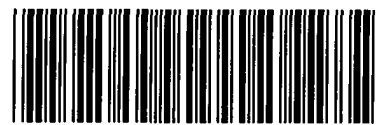
Company registration number 05624970

CAFFE VIVO LIMITED

Unaudited Abbreviated Financial Statements

For the period ended 30 June 2014

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CAFFE VIVO LIMITED

Company number: 05624970

Financial statements for the period ended 30 June 2014

Contents	Pages
Balance sheet	1
Notes to the financial statements	2-3

CAFFE VIVO LIMITED

Company number: 05624970

Abbreviated balance sheet as at 30 June 2014

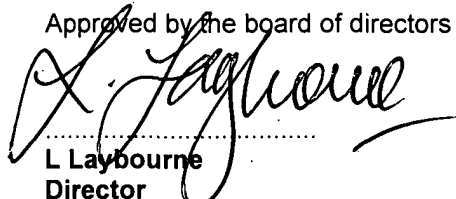
	Notes	30 June 2014	31 December 2012
Fixed assets			
Tangible assets	2	175,090	203,810
Current assets			
Stock		6,590	7,405
Debtors		191,313	259,045
Cash at bank and in hand		232,592	114,297
		430,495	380,747
Creditors: amounts falling due within one year		(589,862)	(567,766)
Net current liabilities		(159,367)	(187,019)
Total assets less current liabilities		15,723	16,791
Provision for liabilities		(15,181)	(15,181)
		542	1,610
Capital and reserves			
Called up share capital	3	2	2
Profit and loss account		540	1,608
Shareholders' funds		542	1,610

These accounts have been prepared in accordance with the provisions available to companies subject to the small companies regime within Part 15 of the Companies Act 2006 and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

For the financial period ended 30 June 2014 the company was entitled to exemption from audit under section 477 of the Companies Act 2006. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these financial statements under the requirements of the Companies Act 2006.

The directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial period and of its profit or loss for the financial period in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

Approved by the board of directors and authorised for issue on 12/12/14 and signed on its behalf.


L Laybourne
Director

The notes on pages 2 to 3 form part of these financial statements.

Notes to the abbreviated accounts for the period ended 30 June 2014

1 Accounting policies**a) Basis of accounting**

The financial statements are prepared on the historical cost basis of accounting and have been prepared in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The company has taken advantage of the exemption, conferred by Financial Reporting Standard 1, from presenting a cash flow statement as it qualifies as a small company.

b) Turnover

Turnover represents net sales of food and beverage goods and restaurant services, excluding value added tax.

Turnover is attributable to the continuing principal activity of the company and arose wholly within the United Kingdom.

Revenue is recognised when goods and services are delivered.

c) Depreciation of tangible fixed assets

Depreciation is provided on all tangible fixed assets at rates calculated to write off the full cost or valuation less estimated residual value of each asset over its estimated useful life. The principal rates in use are:

Leasehold improvements	Straight line over the term of the lease
Equipment, fixtures and fittings	25% reducing balance
Plant and machinery	15% reducing balance

d) Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities. Where shares are issued, any component that creates a financial liability of the company is presented as a liability in the balance sheet. The corresponding dividends relating to the liability component are charged as interest expense in the profit and loss account.

e) Stocks

Stock is valued at the lower of cost and estimated net realisable value.

f) Deferred taxation

Deferred taxation is accounted for in respect of all material timing differences that have originated but not reversed at the balance sheet date. timing differences arise from the inclusion of gains and losses in tax assessments in periods different from those in which they are recognised in the financial statements. Deferred tax is calculated at the rate at which it is anticipated the timing differences will reverse and is measured on a non-discounted basis. deferred tax assets are only recognised to the extent that they are regarded as recoverable.

g) Hire purchase and lease transactions

Rentals under operating leases are charged to the profit and loss account as they fall due.

CAFFE VIVO LIMITED

Company number: 05624970

Notes to the abbreviated accounts for the period ended 30 June 2014 (continued)

2 Fixed assets

	Tangible fixed assets
	£
Cost:	
At 1 January 2013	361,617
Additions	8,052
At 30 June 2014	369,669
Depreciation:	
At 1 January 2013	157,807
Provision for the period	36,772
At 30 June 2014	194,579
Net book value:	
At 30 June 2014	175,090
At 31 December 2012	203,810

3 Called-up share capital

	30 June 2014	31 December 2012
Allotted, called up and fully paid		
Equity shares:		
Ordinary shares of £1 each	2	2