

**Unaudited Financial Statements for the Year Ended 31 December 2021**

**for**

**Lahore Cafe Bar (Manchester) Limited**

**Contents of the Financial Statements**  
**for the Year Ended 31 December 2021**

---

	<b>Page</b>
<b>Company Information</b>	<b>1</b>
<b>Balance Sheet</b>	<b>2</b>
<b>Notes to the Financial Statements</b>	<b>4</b>
<b>Report of the Accountants</b>	<b>7</b>

---

**Lahore Cafe Bar (Manchester) Limited**

**Company Information**  
**for the Year Ended 31 December 2021**

---

**DIRECTORS:**

A Ali  
S Ahmed  
M Farooq  
M Usman

**SECRETARY:**

**REGISTERED OFFICE:**

Trust House  
5 New Augustus Street  
Bradford  
West Yorkshire  
BD1 5LL

**REGISTERED NUMBER:**

08005249 (England and Wales)

**ACCOUNTANTS:**

Isaacs  
Trust House  
St James Business Park  
5 New Augustus Street  
Bradford  
West Yorkshire  
BD1 5LL

**Lahore Cafe Bar (Manchester) Limited (Registered number: 08005249)**

**Balance Sheet**  
**31 December 2021**

	Notes	2021 £	£	2020 £	£
<b>FIXED ASSETS</b>					
Intangible assets	4		20,000		30,000
Tangible assets	5		<u>63,890</u>		<u>79,216</u>
			83,890		109,216
<b>CURRENT ASSETS</b>					
Stocks		9,475		8,520	
Debtors	6	445,080		505,453	
Cash at bank and in hand		<u>40,590</u>		<u>16,568</u>	
		495,145		530,541	
<b>CREDITORS</b>					
Amounts falling due within one year	7	<u>489,500</u>		<u>487,757</u>	
<b>NET CURRENT ASSETS</b>			<u>5,645</u>		<u>42,784</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			89,535		152,000
<b>PROVISIONS FOR LIABILITIES</b>			<u>4,780</u>		<u>4,566</u>
<b>NET ASSETS</b>			<u>84,755</u>		<u>147,434</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital			100		100
Retained earnings			<u>84,655</u>		<u>147,334</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>84,755</u>		<u>147,434</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2021 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
- (b) 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.

The notes form part of these financial statements

**Balance Sheet - continued**  
**31 December 2021**

---

The financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

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 and authorised for issue on 19 December 2022 and were signed on its behalf by:

A Ali - Director

**Notes to the Financial Statements**  
**for the Year Ended 31 December 2021**

---

**1. STATUTORY INFORMATION**

Lahore Cafe Bar (Manchester) 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 2014, is being amortised evenly over its estimated useful life of ten 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                      - 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.

**Taxation**

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

**Deferred tax**

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

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 December 2021**

**3. EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 84 (2020 - 78 ) .

**4. INTANGIBLE FIXED ASSETS**

**Goodwill**  
**£**

**COST**

At 1 January 2021  
and 31 December 2021

100,000

**AMORTISATION**

At 1 January 2021

70,000

Charge for year

10,000

At 31 December 2021

80,000

**NET BOOK VALUE**

At 31 December 2021

20,000

At 31 December 2020

30,000

**5. TANGIBLE FIXED ASSETS**

**Plant and  
machinery  
etc**  
**£**

**COST**

At 1 January 2021

447,109

Additions

646

At 31 December 2021

447,755

**DEPRECIATION**

At 1 January 2021

367,893

Charge for year

15,972

At 31 December 2021

383,865

**NET BOOK VALUE**

At 31 December 2021

63,890

At 31 December 2020

79,216

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

**2021**

**2020**

**£**

**£**

Trade debtors

196,847

15,170

Other debtors

248,233

490,283

445,080

505,453

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 December 2021**

---

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

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Bank loans and overdrafts	<b>13,565</b>	-
Trade creditors	<b>205,970</b>	100,118
Taxation and social security	<b>249,451</b>	363,740
Other creditors	<b>20,514</b>	23,899
	<b><u>489,500</u></b>	<b><u>487,757</u></b>



**Lahore Cafe Bar (Manchester) Limited**

**Report of the Accountants to the Directors of**  
**Lahore Cafe Bar (Manchester) Limited**

---

**The following reproduces the text of the report prepared for the directors in respect of the company's annual unaudited financial statements. In accordance with the Companies Act 2006, the company is only required to file a Balance Sheet. Readers are cautioned that the Income Statement and certain other primary statements and the Report of the Directors are not required to be filed with the Registrar of Companies.**

As described on the Balance Sheet you are responsible for the preparation of the financial statements for the year ended 31 December 2021 set out on pages nil to nil and you consider that the company is exempt from an audit.

In accordance with your instructions, we have compiled these unaudited financial statements in order to assist you to fulfil your statutory responsibilities, from the accounting records and information and explanations supplied to us.

Isaacs  
Trust House  
St James Business Park  
5 New Augustus Street  
Bradford  
West Yorkshire  
BD1 5LL

Date: .....

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.