

## CAFE GAZETTE LIMITED

Abridged Accounts

### **Period of accounts**

**Start date:** 01 May 2020

**End date:** 30 April 2021

CAFE GAZETTE LIMITED  
Contents Page  
For the year ended 30 April 2021

Accountants' report

Statement of financial position

Notes to the financial statements

**CAFE GAZETTE LIMITED**  
**Accountants' Report**  
**For the year ended 30 April 2021**

Report to the directors on the preparation of the unaudited statutory accounts of CAFE GAZETTE LIMITED for the year ended 30 April 2021

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of CAFE GAZETTE LIMITED for the year ended 30 April 2021 which comprise of the Profit and Loss Account, the Statement of Comprehensive Income, the Balance Sheet, the Statement of Changes in Equity and the related notes from the company's accounting records and from information and explanations you have given us

As a practising member firm of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at

<http://rulebook.accaglobal.com/>

This report is made solely to the Board of Directors of CAFE GAZETTE LIMITED, as a body, in accordance with the terms of our engagement letter dated 06 August 2012. Our work has been undertaken solely to prepare for your approval the accounts of CAFE GAZETTE LIMITED and state those matters that we have agreed to state to the Board of Directors of CAFE GAZETTE LIMITED, as a body, in this report in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at <http://www.accaglobal.com/factsheet163>. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than CAFE GAZETTE LIMITED and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that CAFE GAZETTE LIMITED has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit of CAFE GAZETTE LIMITED. You consider that CAFE GAZETTE LIMITED is exempt from the statutory audit requirement for the year

We have not been instructed to carry out an audit or a review of the accounts of CAFE GAZETTE LIMITED. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory accounts 30 April 2021

.....  
RAGAVAN AND CO LTD  
CHARTERED CERTIFIED ACCOUNTANTS  
240 GROVE LANE  
BIRMINGHAM  
WEST MIDLANDS  
B20 2EY  
06 January 2022

**CAFE GAZETTE LIMITED**  
**Statement of Financial Position**  
**As at 30 April 2021**

	<b>Notes</b>	<b>2021</b> £	<b>2020</b> £
<b>Fixed assets</b>			
Intangible fixed assets		1,979	1,979
Tangible fixed assets		2,382	3,952
		<b>4,361</b>	<b>5,931</b>
<b>Current assets</b>			
Stocks		4,400	4,425
Debtors		2,009	1,469
Cash at bank and in hand		21,252	11,743
		<b>27,661</b>	<b>17,637</b>
<b>Creditors: amount falling due within one year</b>		(19,855)	(10,530)
<b>Net current assets</b>		<b>7,806</b>	<b>7,107</b>
<b>Total assets less current liabilities</b>		12,167	13,038
<b>Net assets</b>		<b>12,167</b>	<b>13,038</b>
<b>Capital and reserves</b>			
Called up share capital		200	200
Profit and loss account		11,967	12,838
<b>Shareholder's funds</b>		<b>12,167</b>	<b>13,038</b>

For the year ended 30 April 2021 the company was entitled to exemption from audit under section 477 of the companies act 2006 relating to small companies.

Directors' responsibilities:

1. The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.
2. The directors acknowledge their responsibilities for complying with the requirements of the companies act 2006 with respect to accounting records and the preparation of accounts.

These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with the provisions of Part 15 of the Companies Act 2006. In accordance with Section 444 of the Companies Act 2006, the income statement has not been delivered to the Registrar of Companies.

The members have agreed to the preparation of abridged accounts for this accounting period in accordance with section 444(2A).

The financial statements were approved by the board of directors on 06 January 2022 and were signed on its behalf by:

-----

Rakesh Kumar Bhoji

Director

**CAFE GAZETTE LIMITED**  
**Notes to the Abridged Financial Statements**  
**For the year ended 30 April 2021**

**General Information**

CAFE GAZETTE LIMITED is a private company, limited by shares, registered in England and Wales, registration number 08052986, registration address 71 COOPERS ROAD, HANDSWORTH WOOD , BIRMINGHAM, WEST MIDLANDS, B20 2JU

The presentation currency is £ sterling.

**1. Accounting policies**

**Significant accounting policies**

**Statement of compliance**

These financial statements have been prepared in compliance with FRS 102 – The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

**Basis of preparation**

The financial statements have been prepared on the going concern basis and under the historical cost convention as modified by the revaluation of land and buildings and certain financial instruments measured at fair value in accordance with the accounting policies.

The financial statements are prepared in sterling which is the functional currency of the company.

**Turnover**

Turnover comprises the invoiced value of goods and services supplied by the company, net of Value Added Tax and trade discounts.

**Government grants**

Government grants received are credited to deferred income. Grants towards capital expenditure are released to the income statement over the expected useful life of the assets. Grants received towards revenue expenditure are released to the income statement as the related expenditure is incurred.

## **Taxation**

Taxation represents the sum of tax currently payable and deferred tax. Tax is recognised in the statement of income, except to the extent that it relates to items recognised in other comprehensive income or directly in capital and reserves. The company's liability for current tax is calculated using the tax rates and laws that have been enacted or substantively enacted at the reporting date. Current and deferred tax assets and liabilities are not discounted

## **Intangible assets**

Intangible assets (including purchased goodwill and patents) are amortised at rates calculated to write off the assets on a straight line basis over their estimated useful economic lives. Impairment of intangible assets is only reviewed where circumstances indicate that the carrying value of an asset may not be fully recoverable.

## **Tangible fixed assets**

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Plant and Machinery	10% 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. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

## **2. Average number of employees**

Average number of employees during the year was 3 (2020 : 3).



### 3. Intangible fixed assets

<b>Cost</b>	<b>Other £</b>	<b>Total £</b>
At 01 May 2020	1,979	1,979
Additions	-	-
Disposals	-	-
At 30 April 2021	<b>1,979</b>	<b>1,979</b>
<b>Amortisation</b>		
At 01 May 2020	-	-
Charge for year	-	-
On disposals	-	-
At 30 April 2021	<b>-</b>	<b>-</b>
<b>Net book values</b>		
At 30 April 2021	<b>1,979</b>	<b>1,979</b>
At 30 April 2020	<b>1,979</b>	<b>1,979</b>

#### 4. Tangible fixed assets

<b>Cost or valuation</b>	<b>Plant and Machinery</b>	<b>Total</b>
	<b>£</b>	<b>£</b>
At 01 May 2020	15,707	15,707
Additions	-	-
Disposals	-	-
At 30 April 2021	<b>15,707</b>	<b>15,707</b>
<b>Depreciation</b>		
At 01 May 2020	11,755	11,755
Charge for year	1,570	1,570
On disposals	-	-
At 30 April 2021	<b>13,325</b>	<b>13,325</b>
<b>Net book values</b>		
Closing balance as at 30 April 2021	<b>2,382</b>	<b>2,382</b>
Opening balance as at 01 May 2020	<b>3,952</b>	<b>3,952</b>

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.