

CAFE GAZETTE LIMITED

Abridged Accounts

Period of accounts

Start date: 01 May 2022

End date: 30 April 2023

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Report to the directors on the preparation of the unaudited statutory accounts of CAFE GAZETTE LIMITED for the year ended 30 April 2023

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 2023 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 16 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 2023

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RAGAVAN AND CO LTD
CHARTERED CERTIFIED ACCOUNTANTS
240 GROVE LANE
BIRMINGHAM
WEST MIDLANDS
B20 2EY
16 November 2023

CAFE GAZETTE LIMITED
Statement of Financial Position
As at 30 April 2023

	Notes	2023 £	2022 £
Fixed assets			
Intangible fixed assets	3	1,979	1,979
Tangible fixed assets	4	50	867
		2,029	2,846
Current assets			
Stocks		4,315	4,635
Debtors		10,798	20,696
Cash at bank and in hand		51,337	25,329
		66,450	50,660
Creditors: amount falling due within one year		(41,791)	(18,830)
Net current assets		24,659	31,830
Total assets less current liabilities		26,688	34,676
Creditors: amount falling due after more than one year		(19,223)	(21,951)
Provisions for liabilities		(1,200)	(1,200)
Net assets		6,265	11,525
Capital and reserves			
Called up share capital		200	200
Profit and loss account		6,065	11,325
Shareholder's funds		6,265	11,525

For the year ended 30 April 2023 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 16 November 2023 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 2023

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 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
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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.

Provisions

Provisions are recognised when the company has a present obligation as a result of a past event which it is more probable than not will result in an outflow of economic benefits that can be reasonably estimated.

2. Average number of employees

Average number of employees during the year was 2 (2022 : 2).

3. Intangible fixed assets

Cost	Other £	Total £
At 01 May 2022	1,979	1,979
Additions	-	-
Disposals	-	-
At 30 April 2023	1,979	1,979
Amortisation		
At 01 May 2022	-	-
Charge for year	-	-
On disposals	-	-
At 30 April 2023	-	-
Net book values		
At 30 April 2023	1,979	1,979
At 30 April 2022	1,979	1,979

4. Tangible fixed assets

Cost or valuation	Plant and Machinery	Total
	£	£
At 01 May 2022	15,764	15,764
Additions	-	-
Disposals	-	-
At 30 April 2023	15,764	15,764
Depreciation		
At 01 May 2022	14,898	14,898
Charge for year	816	816
On disposals	-	-
At 30 April 2023	15,714	15,714
Net book values		
Closing balance as at 30 April 2023	50	50
Opening balance as at 01 May 2022	867	867

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.