

**L'ETO CAFFE LIMITED FILLETED
ACCOUNTS COVER**

L'ETO CAFFE LIMITED

Company No. 08329743

Information for Filing with The Registrar

31 December 2018

L'ETO CAFFE LIMITED BALANCE**SHEET REGISTRAR****at 31 December 2018****Company No. 08329743**

	Notes	2018 £	2017 £
Fixed assets			
Tangible assets	3	23,579	23,824
		<u>23,579</u>	<u>23,824</u>
Current assets			
Debtors	4	70,169	77,299
Cash at bank and in hand		83,831	57,493
		<u>154,000</u>	<u>134,792</u>
Creditors: Amount falling due within one year	5	(63,231)	(31,617)
Net current assets		90,769	103,175
Total assets less current liabilities		114,348	126,999
Creditors: Amounts falling due after more than one year	6	(238,217)	(331,257)
Net liabilities		<u>(123,869)</u>	<u>(204,258)</u>
Capital and reserves			
Called up share capital		1,000	1,000
Profit and loss account	7	(124,869)	(205,258)
Total equity		<u>(123,869)</u>	<u>(204,258)</u>

These accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies regime of the Companies Act 2006.

For the year ended 31 December 2018 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

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.

As permitted by section 444 (5A) of the Companies Act 2006 the directors have not delivered to the Registrar a copy of the company's profit and loss account.

Approved by the board on 15 April 2019

And signed on its behalf by:

Y. Zaichenko

Director

**L'ETO CAFFE LIMITED NOTES TO
THE ACCOUNTS REGISTRAR
for the year ended 31 December 2018**

1 Accounting policies

Basis of preparation

The accounts have been prepared in accordance with FRS 102 - The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard) and the Companies Act 2006. There were no material departures from that standard.

The accounts have been prepared under the historical cost convention as modified by the revaluation of certain fixed assets and in accordance with the accounting policies set out below.

Turnover

Turnover is measured at the fair value of the consideration received or receivable. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

Revenue from the sale of goods is recognised when all the following conditions are satisfied:

- the Company has transferred to the buyer the significant risks and rewards of ownership of the goods;
 - the Company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
 - the amount of revenue can be measured reliably;
 - it is probable that the economic benefits associated with the transaction will flow to the Company;
- and
- the costs incurred or to be incurred in respect of the transaction can be measured reliably.

Specifically, revenue from the sale of goods is recognised when goods are delivered and legal title is passed.

Tangible fixed assets and depreciation

Tangible fixed assets held for the company's own use are stated at cost less accumulated depreciation and accumulated impairment losses.

At each balance sheet date, the company reviews the carrying amount of its tangible fixed assets to determine whether there is any indication that any items have suffered an impairment loss. If any such indication exists, the recoverable amount of an asset is estimated in order to determine the extent of the impairment loss.

Depreciation is provided at the following annual rates in order to write off the cost or valuation less the estimated residual value of each asset over its estimated useful life:

Computer equipment	33% Straight line
Plant and machinery	25% Straight line
Motor vehicles	25% Straight line
Furniture, fittings and equipment	25% Straight line

Trade and other debtors

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method, less impairment losses for bad and doubtful debts.

Trade and other creditors

Short term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

2 Employees

	2018	2017
	Number	Number
The average number of persons employed during the year :	10	11

3 Tangible fixed assets

	Plant and machinery £	Motor vehicles £	Fixtures, fittings and equipment £	Total £
Cost or revaluation				
At 1 January 2018	14,789	17,350	12,524	44,663
Additions	6,681	-	-	6,681
At 31 December 2018	21,470	17,350	12,524	51,344
Depreciation				
At 1 January 2018	7,340	5,693	7,806	20,839
Charge for the year	2,655	2,914	1,357	6,926
At 31 December 2018	9,995	8,607	9,163	27,765
Net book values				
At 31 December 2018	11,475	8,743	3,361	23,579
At 31 December 2017	7,449	11,657	4,718	23,824

4 Debtors

	2018	2017
	£	£
Trade debtors	6,772	13,510
Other debtors	63,397	63,310
Prepayments and accrued income	-	479
	70,169	77,299

5 Creditors:

amounts falling due within one year

	2018	2017
	£	£
Trade creditors	51,929	24,827
Corporation tax	33	16
Other taxes and social security	11,269	6,774
	63,231	31,617

6 Creditors:

amounts falling due after more than one year

	2018	2017
	£	£
Other creditors	238,217	331,257
	238,217	331,257

7 Reserves

Profit and loss account - includes all current and prior period retained profits and losses.

8 Additional information

Its registered number is:

08329743

Its registered office is:

149 Kings Road

London

SW3 5TX

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.