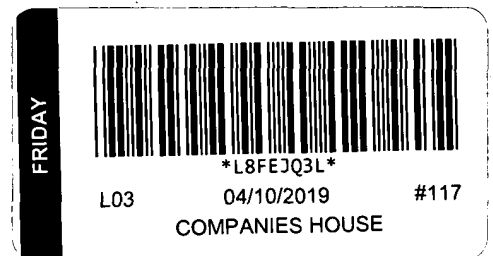


AMENDED
Unaudited Financial Statements for the Year Ended 31 March 2018
for
Dark Arts Coffee Limited

Statements for amended accounts:

1. These revised accounts replace the original.
2. These are now the statutory accounts.
3. These accounts have been prepared as at the date of the original accounts, and not as at the date of revision and accordingly, do not deal with events between these dates.



Dark Arts Coffee Limited

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for the Year Ended 31 March 2018**

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Dark Arts Coffee Limited

**Company Information
for the Year Ended 31 March 2018**

DIRECTORS:

Mr C B Mitchell
Mr B Morrison

REGISTERED OFFICE:

5 Luke Street
London
EC2A 4PX

REGISTERED NUMBER:

09037921 (England and Wales)

ACCOUNTANTS:

Litchfields
5 Luke Street
London
EC2A 4PX

Dark Arts Coffee Limited (Registered number: 09037921)

**Abridged Balance Sheet
31 March 2018**

	Notes	31.3.18 £	31.3.17 £
FIXED ASSETS			
Tangible assets	4	11,355	16,978
CURRENT ASSETS			
Debtors		110,666	36,361
Cash at bank		<u>54</u>	<u>552</u>
		110,720	36,913
CREDITORS			
Amounts falling due within one year		<u>81,960</u>	<u>51,801</u>
NET CURRENT ASSETS/(LIABILITIES)		<u>28,760</u>	<u>(14,888)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		40,115	2,090
PROVISIONS FOR LIABILITIES		<u>2,271</u>	<u>1,161</u>
NET ASSETS		<u><u>37,844</u></u>	<u><u>929</u></u>
CAPITAL AND RESERVES			
Called up share capital		100	100
Retained earnings		<u>37,744</u>	<u>829</u>
SHAREHOLDERS' FUNDS		<u><u>37,844</u></u>	<u><u>929</u></u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2018.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2018 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- 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

Dark Arts Coffee Limited (Registered number: 09037921)


Abridged Balance Sheet - continued
31 March 2018

The financial statements have been prepared and delivered in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

All the members have consented to the preparation of an abridged Balance Sheet for the year ended 31 March 2018 in accordance with Section 444(2A) of the Companies Act 2006.

In accordance with Section 444 of the Companies Act 2006, the Statement of Income and Retained Earnings has not been delivered.

The financial statements were approved by the Board of Directors on 20/09/19 and were signed on its behalf by:


.....
Mr B Morrison - Director

The notes form part of these financial statements

Dark Arts Coffee Limited

Notes to the Financial Statements for the Year Ended 31 March 2018

1. STATUTORY INFORMATION

Dark Arts Coffee 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.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer equipment - 25% on cost

Plant and machinery - 25% on cost

Taxation

Taxation for the year comprises current and deferred tax. Tax is recognised in the Statement of Income and Retained Earnings, 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.

Pension costs and other post-retirement benefits

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 4 (2017 - 6).

Dark Arts Coffee Limited**Notes to the Financial Statements - continued
for the Year Ended 31 March 2018****4. TANGIBLE FIXED ASSETS**

	Totals £
COST	
At 1 April 2017	36,840
Additions	<u>4,132</u>
At 31 March 2018	<u>40,972</u>
DEPRECIATION	
At 1 April 2017	19,862
Charge for year	<u>9,755</u>
At 31 March 2018	<u>29,617</u>
NET BOOK VALUE	
At 31 March 2018	<u>11,355</u>
At 31 March 2017	<u>16,978</u>

5. DIRECTORS' ADVANCES, CREDITS AND GUARANTEES

The following advances and credits to a director subsisted during the years ended 31 March 2018 and 31 March 2017:

	31.3.18 £	31.3.17 £
Mr B Morrison		
Balance outstanding at start of year	-	-
Amounts advanced	25,926	-
Amounts repaid	-	-
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of year	<u>25,926</u>	<u>-</u>