

REGISTERED NUMBER: 09486195 (England and Wales)

Unaudited Financial Statements for the Year Ended 31st March 2023

for

ALUNA COFFEE LIMITED

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for the Year Ended 31st March 2023

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ALUNA COFFEE LIMITED

Company Information
for the Year Ended 31st March 2023

DIRECTOR:

C CAMPUS

REGISTERED OFFICE:

Unit 3 Long Lane, Fowlmere
Royston
SG8 7TG

REGISTERED NUMBER:

09486195 (England and Wales)

ACCOUNTANTS:

JV Accountants
75 Western Road
Southall
UB2 5HQ

Statement of Financial Position
31st March 2023

	Notes	31.3.23 £	£	31.3.22 £	£
FIXED ASSETS					
Tangible assets	4		8,870		11,694
CURRENT ASSETS					
Stocks	5	34,500		34,500	
Debtors	6	34,198		39,619	
Cash at bank		<u>2,859</u>		<u>12,496</u>	
		71,557		86,615	
CREDITORS					
Amounts falling due within one year	7	<u>72,618</u>		<u>127,656</u>	
NET CURRENT LIABILITIES			<u>(1,061)</u>		<u>(41,041)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			7,809		(29,347)
CREDITORS					
Amounts falling due after more than one year	8		<u>6,229</u>		<u>17,067</u>
NET ASSETS/(LIABILITIES)			<u>1,580</u>		<u>(46,414)</u>
CAPITAL AND RESERVES					
Called up share capital	9		100		100
Retained earnings	10		<u>1,480</u>		<u>(46,514)</u>
SHAREHOLDERS' FUNDS			<u>1,580</u>		<u>(46,414)</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st March 2023 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his 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.

Statement of Financial Position - continued
31st March 2023

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 director and authorised for issue on 28th December 2023 and were signed by:

C CAMPUS - Director

Notes to the Financial Statements
for the Year Ended 31st March 2023

1. STATUTORY INFORMATION

ALUNA 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.

Improvements to property	- 25% on reducing balance
Fixtures and fittings	- 25% on reducing balance
Motor vehicles	- 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.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was NIL (2022 - 1).

Notes to the Financial Statements - continued
for the Year Ended 31st March 2023

4. **TANGIBLE FIXED ASSETS**

	Improvements to property £	Fixtures and fittings £	Motor vehicles £	Totals £
COST				
At 1st April 2022 and 31st March 2023	<u>4,845</u>	<u>13,565</u>	<u>13,895</u>	<u>32,305</u>
DEPRECIATION				
At 1st April 2022	2,860	10,369	7,382	20,611
Charge for year	<u>397</u>	<u>799</u>	<u>1,628</u>	<u>2,824</u>
At 31st March 2023	<u>3,257</u>	<u>11,168</u>	<u>9,010</u>	<u>23,435</u>
NET BOOK VALUE				
At 31st March 2023	<u>1,588</u>	<u>2,397</u>	<u>4,885</u>	<u>8,870</u>
At 31st March 2022	<u>1,985</u>	<u>3,196</u>	<u>6,513</u>	<u>11,694</u>

5. **STOCKS**

	31.3.23 £	31.3.22 £
Stocks	<u>34,500</u>	<u>34,500</u>

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

	31.3.23 £	31.3.22 £
Trade debtors	32,150	38,968
Other debtors	400	400
VAT	<u>1,648</u>	<u>251</u>
	<u>34,198</u>	<u>39,619</u>

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

	31.3.23 £	31.3.22 £
Bank loans and overdrafts	8,461	8,252
Other loans	6,000	6,000
Hire purchase contracts	2,377	2,377
Trade creditors	6,875	73,595
Director Loan account	10,783	10,783
Tax	18,825	7,352
Directors' current accounts	<u>19,297</u>	<u>19,297</u>
	<u>72,618</u>	<u>127,656</u>

Notes to the Financial Statements - continued
for the Year Ended 31st March 2023

8. **CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	31.3.23	31.3.22
	£	£
Bank loans	5,228	13,689
Hire purchase contracts	<u>1,001</u>	<u>3,378</u>
	<u>6,229</u>	<u>17,067</u>

9. **CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	31.3.23	31.3.22
			£	£
100	Ordinary shares	£1	<u>100</u>	<u>100</u>

10. **RESERVES**

	Retained earnings
	£
At 1st April 2022	(46,514)
Profit for the year	<u>47,994</u>
At 31st March 2023	<u>1,480</u>

ALUNA COFFEE LIMITED

Report of the Accountants to the Director of
ALUNA COFFEE LIMITED

The following reproduces the text of the report prepared for the director 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 Statement of Financial Position. Readers are cautioned that the Income Statement and certain other primary statements and the Report of the Director are not required to be filed with the Registrar of Companies.

As described on the Statement of Financial Position you are responsible for the preparation of the financial statements for the year ended 31st March 2023 set out on pages one to five 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.

JV Accountants
75 Western Road
Southall
UB2 5HQ

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.