

LINA CAFE LTD
UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 30 APRIL 2023

LINA CAFE LTD
UNAUDITED ACCOUNTS
CONTENTS

	Page
<u>Company information</u>	<u>3</u>
<u>Statement of financial position</u>	<u>4</u>
<u>Notes to the accounts</u>	<u>5</u>

LINA CAFE LTD
COMPANY INFORMATION
FOR THE YEAR ENDED 30 APRIL 2023

Director	Arben Hida
Company Number	09525402 (England and Wales)
Registered Office	APEX HOUSE 2ND FLOOR GRAND ARCADE LONDON N12 0EH UNITED KINGDOM

LINA CAFE LTD
STATEMENT OF FINANCIAL POSITION
AS AT 30 APRIL 2023

	Notes	2023 £	2022 £
Fixed assets			
Tangible assets	<u>4</u>	2,139	2,558
Current assets			
Inventories		797	(3,157)
Debtors	<u>5</u>	53	-
Cash at bank and in hand		19,664	5,346
		<u>20,514</u>	<u>2,189</u>
Creditors: amounts falling due within one year	<u>6</u>	(19,502)	(4,447)
Net current assets/(liabilities)		<u>1,012</u>	<u>(2,258)</u>
Total assets less current liabilities		3,151	300
Provisions for liabilities			
Deferred tax		(406)	(92)
Net assets		<u>2,745</u>	<u>208</u>
Capital and reserves			
Called up share capital		100	100
Profit and loss account		2,645	108
Shareholders' funds		<u>2,745</u>	<u>208</u>

For the year ending 30 April 2023 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 director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts 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 FRS 102 Section 1A - Small Entities. The profit and loss account has not been delivered to the Registrar of Companies.

The financial statements were approved by the Board and authorised for issue on 8 December 2023 and were signed on its behalf by

Arben Hida
Director

Company Registration No. 09525402

LINA CAFE LTD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 APRIL 2023

1 Statutory information

Lina Cafe Ltd is a private company, limited by shares, registered in England and Wales, registration number 09525402. The registered office is APEX HOUSE 2ND FLOOR, GRAND ARCADE, LONDON, N12 0EH, UNITED KINGDOM.

2 Compliance with accounting standards

The accounts have been prepared in accordance with the provisions of FRS 102 Section 1A Small Entities. There were no material departures from that standard.

3 Accounting policies

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year, and also have been consistently applied within the same accounts.

Basis of preparation

The accounts have been prepared under the historical cost convention as modified by the revaluation of certain fixed assets.

Presentation currency

The accounts are presented in £ sterling.

Financial instruments

Basic financial instruments are recognised at amortised cost, except for investments in non-convertible preference and non-puttable ordinary shares which are measured at fair value, with changes recognised in profit or loss. Derivative financial instruments are initially recorded at cost and thereafter at fair value with changes recognised in profit or loss.

Tangible fixed assets and depreciation

Tangible assets are included at cost less depreciation and impairment. Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives:

Plant & machinery Straight Line Method - 20%

4 Tangible fixed assets

	Fixtures & fittings £
Cost or valuation	At cost
At 1 May 2022	7,292
Additions	425
At 30 April 2023	<hr/> 7,717
Depreciation	<hr/>
At 1 May 2022	4,734
Charge for the year	844
At 30 April 2023	<hr/> 5,578
Net book value	<hr/> <hr/>
At 30 April 2023	2,139
At 30 April 2022	<hr/> <hr/> 2,558

LINA CAFE LTD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 APRIL 2023

5 Debtors	2023	2022
	£	£
Amounts falling due within one year		
VAT	53	-
	<u>53</u>	<u>-</u>
6 Creditors: amounts falling due within one year	2023	2022
	£	£
Bank loans and overdrafts	7,095	17,638
VAT	11,920	962
Trade creditors	-	1,001
Taxes and social security	2,093	6,802
Other creditors	1,800	2,260
Loans from directors	(4,126)	(24,936)
Accruals	720	720
	<u>19,502</u>	<u>4,447</u>

Provisions are recognised when the entity has an obligation at the reporting date as a result of a past event; it is probable that the entity will be required to transfer economic benefits in settlement and the amount of the obligation can be estimated reliably. Provisions are recognised as a liability in the statement of financial position and the amount of the provision as an expense.

Provisions are initially measured at the best estimate of the amount required to settle the obligation at the reporting date and subsequently reviewed at each reporting date and adjusted to reflect the current best estimate of the amount that would be required to settle the obligation. Any adjustments to the amounts previously recognised are recognised in profit or loss unless the provision was originally recognised as part of the cost of an asset. When a provision is measured at the present value of the amount expected to be required to settle the obligation, the unwinding of the discount is recognised in finance costs in profit or loss in the period it arises.

8 Average number of employees

During the year the average number of employees was 3 (2022: 3).

