

REGISTERED NUMBER: 10173113 (England and Wales)

Unaudited Financial Statements for the Year Ended 31 May 2023

for

The Daniel Bar and Cafe Ltd

**Contents of the Financial Statements
for the Year Ended 31 May 2023**

	Page
Company Information	1
Balance Sheet	2
Notes to the Financial Statements	4

The Daniel Bar and Cafe Ltd

**Company Information
for the Year Ended 31 May 2023**

DIRECTOR: D E Daniel

SECRETARY:

REGISTERED OFFICE: 80 Boat House Cafe and Bar
Abbey Road
Barking
London
IG11 7BT

REGISTERED NUMBER: 10173113 (England and Wales)

ACCOUNTANTS: KALA ATKINSON
Chartered Certified Accountants
& Statutory Auditors
43 Upton Lane
London
E7 9PA

The Daniel Bar and Cafe Ltd (Registered number: 10173113)

**Balance Sheet
31 May 2023**

	Notes	31.5.23 £	£	31.5.22 £	£
FIXED ASSETS					
Tangible assets	4		10,744		13,410
CURRENT ASSETS					
Stocks		-		750	
Cash at bank and in hand		<u>2,687</u>		<u>1,021</u>	
		2,687		1,771	
CREDITORS					
Amounts falling due within one year	5	<u>54,127</u>		<u>68,389</u>	
NET CURRENT LIABILITIES			<u>(51,440)</u>		<u>(66,618)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			(40,696)		(53,208)
CREDITORS					
Amounts falling due after more than one year	6		<u>27,661</u>		<u>27,661</u>
NET LIABILITIES			<u>(68,357)</u>		<u>(80,869)</u>
CAPITAL AND RESERVES					
Called up share capital			100		100
Retained earnings			<u>(68,457)</u>		<u>(80,969)</u>
			<u>(68,357)</u>		<u>(80,869)</u>

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

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

The director acknowledges his responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) 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 Daniel Bar and Cafe Ltd (Registered number: 10173113)

Balance Sheet - continued
31 May 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 27 February 2024 and were signed by:

D E Daniel - Director

The notes form part of these financial statements

**Notes to the Financial Statements
for the Year Ended 31 May 2023**

1. STATUTORY INFORMATION

The Daniel Bar and Cafe Ltd 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.

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, 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 9 (2022 - 15).

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

4. TANGIBLE FIXED ASSETS

	Plant and machinery etc £
COST	
At 1 June 2022 and 31 May 2023	<u>28,082</u>
DEPRECIATION	
At 1 June 2022	14,672
Charge for year	<u>2,666</u>
At 31 May 2023	<u>17,338</u>
NET BOOK VALUE	
At 31 May 2023	<u>10,744</u>
At 31 May 2022	<u>13,410</u>

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.5.23 £	31.5.22 £
Bank loans and overdrafts	15,580	15,000
Trade creditors	1	2
Taxation and social security	9,251	4,538
Other creditors	<u>29,295</u>	<u>48,849</u>
	<u>54,127</u>	<u>68,389</u>

6. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	31.5.23 £	31.5.22 £
Bank loans	<u>27,661</u>	<u>27,661</u>
Amounts falling due in more than five years:		
Repayable by instalments		
Bank loans more 5 yr by instal	<u>27,661</u>	<u>27,661</u>

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.