

Registered number
10713367

Cafe De Vivaldi Limited

Filleted Accounts

30 April 2022

Cafe De Vivaldi Limited**Registered number:** 10713367**Balance Sheet****as at 30 April 2022**

	Notes	2022 £	2021 £
Fixed assets			
Tangible assets	3	27,811	25,000
Current assets			
Stocks		6,090	6,090
Debtors	4	193	-
Current Account (2)		(59)	(59)
Cash at bank and in hand		50,909	75,996
		<u>57,133</u>	<u>82,027</u>
Creditors: amounts falling due within one year	5	(65,533)	(100,364)
Net current liabilities		<u>(8,400)</u>	<u>(18,337)</u>
Net assets		<u>19,411</u>	<u>6,663</u>
Capital and reserves			
Called up share capital		1,000	1,000
Profit and loss account		18,411	5,663
Shareholder's funds		<u>19,411</u>	<u>6,663</u>

The director is satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The member has not required the company to obtain an audit in accordance with section 476 of the Act.

The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

Mr Irfan Tas

Director

Approved by the board on 30 May 2022

Cafe De Vivaldi Limited
Notes to the Accounts
for the year ended 30 April 2022

1 Accounting policies

Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

Tangible fixed assets

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Freehold buildings	over 50 years
Leasehold land and buildings	over the lease term
Plant and machinery	over 5 years
Fixtures, fittings, tools and equipment	over 5 years

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost is determined using the first in first out method. The carrying amount of stock sold is recognised as an expense in the period in which the related revenue is recognised.

Debtors

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

Creditors

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

Taxation

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period. Deferred tax is recognised in respect of all timing differences between the recognition of income and expenses in the financial statements and their inclusion in tax assessments. 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. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date and that are expected to apply to the reversal of the timing difference, except for revalued land and investment property where the tax rate that applies to the sale of the asset is used. Current and deferred tax assets and liabilities are not discounted.

Pensions

Contributions to defined contribution plans are expensed in the period to which they relate.

2 Employees	2022	2021
	Number	Number
Average number of persons employed by the company	<u>4</u>	<u>4</u>

3 Tangible fixed assets

	Land and buildings	Plant and machinery etc	Total
	£	£	£
Cost			
Additions	25,000	3,000	28,000
At 30 April 2022	<u>25,000</u>	<u>3,000</u>	<u>28,000</u>
Depreciation			
Charge for the year	-	189	189
At 30 April 2022	<u>-</u>	<u>189</u>	<u>189</u>
Net book value			
At 30 April 2022	25,000	2,811	27,811

4 Debtors	2022	2021
	£	£
British Gas	<u>193</u>	<u>-</u>

5 Creditors: amounts falling due within one year	2022	2021
	£	£
Nazan Boyaci	494	-
Mustafa Mustafa	966	-
Irfan Tas	900	-
Pension (Nest)	1,030	1,030
Loan	39,785	50,000
Bank loans and overdrafts	78	-
Trade creditors	-	832
Taxation and social security costs	17,031	12,301

Other creditors	5,249	36,201
	<u>65,533</u>	<u>100,364</u>

6 Other information

Cafe De Vivaldi Limited is a private company limited by shares and incorporated in England. Its registered office is:

278

Langham Road

London

N15 3NP

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.