

Registered number  
10713367

Cafe De Vivaldi Limited

Filleted Accounts

30 April 2023

**Cafe De Vivaldi Limited****Registered number:** 10713367**Balance Sheet****as at 30 April 2023**

	Notes	2023 £	2022 £
<b>Fixed assets</b>			
Tangible assets	3	30,616	27,811
<b>Current assets</b>			
Stocks		6,090	6,090
Debtors	4	32,898	193
Current Account (2)		(59)	(59)
Cash at bank and in hand		52,658	50,909
		<u>91,587</u>	<u>57,133</u>
<b>Creditors: amounts falling due within one year</b>	5	(65,166)	(65,533)
<b>Net current assets/(liabilities)</b>		<u>26,421</u>	<u>(8,400)</u>
<b>Net assets</b>		<u>57,037</u>	<u>19,411</u>
<b>Capital and reserves</b>			
Called up share capital		1,000	1,000
Profit and loss account		56,037	18,411
<b>Shareholder's funds</b>		<u>57,037</u>	<u>19,411</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 24 November 2023

**Cafe De Vivaldi Limited**  
**Notes to the Accounts**  
**for the year ended 30 April 2023**

**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.

<b>2 Employees</b>	<b>2023</b>	<b>2022</b>
	<b>Number</b>	<b>Number</b>
Average number of persons employed by the company	<u>7</u>	<u>7</u>

### **3 Tangible fixed assets**

	<b>Land and buildings</b>	<b>Plant and machinery etc</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>			
At 1 May 2022	25,000	3,000	28,000
Additions	-	3,535	3,535
At 30 April 2023	<u>25,000</u>	<u>6,535</u>	<u>31,535</u>
<b>Depreciation</b>			
At 1 May 2022	-	189	189
Charge for the year	-	730	730
At 30 April 2023	<u>-</u>	<u>919</u>	<u>919</u>
<b>Net book value</b>			
At 30 April 2023	<u>25,000</u>	<u>5,616</u>	<u>30,616</u>
At 30 April 2022	25,000	2,811	27,811

<b>4 Debtors</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Zonin 1821	1,474	-
VAT - Input	113	-
Director`s account	16,520	-
British Gas	-	193
Other debtors	<u>14,791</u>	<u>-</u>

<b>5 Creditors: amounts falling due within one year</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Zeliha Durak	897	-

Sinem Damla Dasik	813	-
Nazan Boyaci	-	494
Mustafa Mustafa	1,072	966
Irfan Tas	-	900
Pension (Nest)	1,030	1,030
Loan	28,878	39,785
Bank loans and overdrafts	-	78
Trade creditors	8,516	-
Taxation and social security costs	22,758	17,031
Other creditors	1,202	5,249
	<u>65,166</u>	<u>65,533</u>

## 6 Other information

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

565 Green Lanes  
Harringey  
London  
N8 0RL

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