

**CAKE BOX (UPMINSTER) LTD  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE PERIOD 5 DECEMBER 2018 TO 31 DECEMBER 2019**

**Cake Box (Upminster) Ltd**  
**Unaudited Financial Statements**  
**For the Period 5 December 2018 to 31 December 2019**

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**Cake Box (Upminster) Ltd**  
**Balance Sheet**  
**As at 31 December 2019**

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**Registered number:** 11714142

		<b>31 December 2019</b>	
	<b>Notes</b>	<b>£</b>	<b>£</b>
<b>FIXED ASSETS</b>			
Intangible Assets	<b>3</b>		91,703
			<u>91,703</u>
<b>CURRENT ASSETS</b>			
Stocks	<b>4</b>	12,360	
Debtors	<b>5</b>	2,924	
Cash at bank and in hand		4,736	
		<u>20,020</u>	
<b>Creditors: Amounts Falling Due Within One Year</b>	<b>6</b>	<u>(87,872 )</u>	
<b>NET CURRENT ASSETS (LIABILITIES)</b>			<u>(67,852 )</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>23,851</u>
<b>Creditors: Amounts Falling Due After More Than One Year</b>	<b>7</b>		<u>(55,916 )</u>
<b>NET LIABILITIES</b>			<u><u>(32,065 )</u></u>
<b>CAPITAL AND RESERVES</b>			
Called up share capital	<b>8</b>		2
Profit and Loss Account			<u>(32,067 )</u>
<b>SHAREHOLDERS' FUNDS</b>			<u><u>(32,065)</u></u>

**Cake Box (Upminster) Ltd**  
**Balance Sheet (continued)**  
**As at 31 December 2019**

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For the period ending 31 December 2019 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

**Director's responsibilities**

- The member has not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
- The director acknowledges her 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.
- The company has taken advantage of section 444(1) of the Companies Act 2006 and opted not to deliver to the registrar a copy of the company's Profit and Loss Account.

On behalf of the board

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**Mrs Mamta Yogesh Sharma**

Director

**11/05/2020**

The notes on pages 3 to 5 form part of these financial statements.

**Cake Box (Upminster) Ltd**  
**Notes to the Financial Statements**  
**For the Period 5 December 2018 to 31 December 2019**

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**1. Accounting Policies**

**1.1. Basis of Preparation of Financial Statements**

The financial statements are prepared under the historical cost convention and in accordance with the FRS 102 Section 1A Small Entities - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

**1.2. Going Concern Disclosure**

The financial statements have been prepared on the going concern basis. This assumes that the company will continue in operational existence for the foreseeable future.

At the balance sheet date, the company's liabilities for the year ended 31 December 2019 exceed its assets. The directors of the company have sought assurance from the creditors that their debts will not be called in within the next twelve months.

The directors have therefore deemed it appropriate that the financial statements be prepared on the going concern basis.

**1.3. 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 is reduced for estimated customer returns, rebates and other similar allowances.

**Sale of goods**

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods has transferred to the buyer. This is usually at the point that the customer has signed for the delivery of the goods.

**Rendering of services**

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. Turnover is only recognised to the extent of recoverable expenses when the outcome of a contract cannot be estimated reliably.

**1.4. Intangible Fixed Assets and Amortisation - Other Intangible**

Other intangible assets are Franchise fee. It is amortised to profit and loss account over its estimated economic life of 10 years.

**1.5. Stocks and Work in Progress**

Stocks and work in progress are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads. Work-in-progress is reflected in the accounts on a contract by contract basis by recording turnover and related costs as contract activity progresses.

**2. Average Number of Employees**

Average number of employees, including directors, during the year was as follows:

	<b>31 December 2019</b>
Office and administration	8
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	8
	<hr/> <hr/>

**Cake Box (Upminster) Ltd**  
**Notes to the Financial Statements (continued)**  
**For the Period 5 December 2018 to 31 December 2019**

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**3. Intangible Assets**

	<b>Other</b>
	<b>£</b>
<b>Cost</b>	
As at 5 December 2018	-
Additions	101,892
As at 31 December 2019	<u>101,892</u>
<b>Amortisation</b>	
As at 5 December 2018	-
Provided during the period	10,189
As at 31 December 2019	<u>10,189</u>
<b>Net Book Value</b>	
As at 31 December 2019	<u>91,703</u>
As at 5 December 2018	<u>-</u>

**4. Stocks**

	<b>31</b>
	<b>December</b>
	<b>2019</b>
	<b>£</b>
Stock - materials	12,360
	<u>12,360</u>

**5. Debtors**

	<b>31</b>
	<b>December</b>
	<b>2019</b>
	<b>£</b>
<b>Due within one year</b>	
VAT	2,924
	<u>2,924</u>

**Cake Box (Upminster) Ltd**  
**Notes to the Financial Statements (continued)**  
**For the Period 5 December 2018 to 31 December 2019**

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**6. Creditors: Amounts Falling Due Within One Year**

	<b>31 December 2019</b>
	<b>£</b>
Trade creditors	11,408
Bank loans and overdrafts	18,723
Other taxes and social security	764
Other creditors	8,565
Accruals and deferred income	1,800
Director's loan account	46,612
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	87,872
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**7. Creditors: Amounts Falling Due After More Than One Year**

	<b>31 December 2019</b>
	<b>£</b>
Bank loans	55,916
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	55,916
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**8. Share Capital**

	<b>31 December 2019</b>
Allotted, Called up and fully paid	2
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**9. General Information**

Cake Box (Upminster) Ltd is a private company, limited by shares, incorporated in England & Wales, registered number 11714142. The registered office is 71-75 Shelton Street, London, WC2H 9JQ.

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.