

Unaudited Financial Statements
for the Period 5 February 2020 to 28 February 2021
for
Esquires Coffee Eastern Region Limited

BPSL
Brooms Professional Services Limited
Chartered Certified Accountants
Broom House
39/43 London Road
Hadleigh, Benfleet
Essex
SS7 2QL

Contents of the Financial Statements
for the Period 5 February 2020 to 28 February 2021

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

Esquires Coffee Eastern Region Limited

Company Information
for the Period 5 February 2020 to 28 February 2021

DIRECTOR:

Mr M C Webb

REGISTERED OFFICE:

Broom House
39/43 London Road
Hadleigh, Benfleet
Essex
SS7 2QL

REGISTERED NUMBER:

12443576 (England and Wales)

ACCOUNTANTS:

BPSL
Brooms Professional Services Limited
Chartered Certified Accountants
Broom House
39/43 London Road
Hadleigh, Benfleet
Essex
SS7 2QL

Balance Sheet
28 February 2021

	Notes	£	£
FIXED ASSETS			
Intangible assets	4		90,000
Tangible assets	5		<u>7,009</u>
			97,009
CURRENT ASSETS			
Debtors	6	99,156	
Cash at bank and in hand		<u>343</u>	
		99,499	
CREDITORS			
Amounts falling due within one year	7	<u>128,818</u>	
NET CURRENT LIABILITIES			<u>(29,319)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			67,690
CREDITORS			
Amounts falling due after more than one year	8		<u>50,000</u>
NET ASSETS			<u><u>17,690</u></u>
CAPITAL AND RESERVES			
Called up share capital			100
Retained earnings			<u>17,590</u>
			<u><u>17,690</u></u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 28 February 2021.

The members have not required the company to obtain an audit of its financial statements for the period ended 28 February 2021 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.

Balance Sheet - continued
28 February 2021

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 24 June 2021 and were signed by:

Mr M C Webb - Director

Notes to the Financial Statements
for the Period 5 February 2020 to 28 February 2021

1. STATUTORY INFORMATION

Esquires Coffee Eastern Region Limited 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.

Intangible assets

Intangible assets are initially measured at cost. After initial recognition, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

Patents and licences are being amortised evenly over their estimated useful life of ten years.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery etc - 33% on cost and 25% on reducing balance

Taxation

Taxation for the period 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 period 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.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the period was 2.

Notes to the Financial Statements - continued
for the Period 5 February 2020 to 28 February 2021

4. INTANGIBLE FIXED ASSETS

	Patents and licences £
COST	
Additions	100,000
At 28 February 2021	<u>100,000</u>
AMORTISATION	
Amortisation for period	10,000
At 28 February 2021	<u>10,000</u>
NET BOOK VALUE	
At 28 February 2021	<u>90,000</u>

5. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
COST				
Additions	521	8,330	623	9,474
At 28 February 2021	<u>521</u>	<u>8,330</u>	<u>623</u>	<u>9,474</u>
DEPRECIATION				
Charge for period	174	2,083	208	2,465
At 28 February 2021	<u>174</u>	<u>2,083</u>	<u>208</u>	<u>2,465</u>
NET BOOK VALUE				
At 28 February 2021	<u>347</u>	<u>6,247</u>	<u>415</u>	<u>7,009</u>

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	£
Trade debtors	629
Other debtors	98,527
	<u>99,156</u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	£
Trade creditors	3,240
Tax	986
Social security and other taxes	1,025
VAT	8,743
Directors' current accounts	113,049
Accrued expenses	1,775
	<u>128,818</u>

Notes to the Financial Statements - continued
for the Period 5 February 2020 to 28 February 2021

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

Bank loans - 2-5 years

£
50,000

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.