

Registered number
OC337103

CAFE AFRICA LIMITED LIABILITY PARTNERSHIP

Filleted Accounts

31 March 2021

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COMPANIES HOUSE

CAFE AFRICA LIMITED LIABILITY PARTNERSHIP
LLP Information

Designated members

Mr D Lilley
Mrs C S Lilley

Registered office

Amersham Court
154 Station Road
Amersham
Bucks
HP65DW

Registered number

OC337103

CAFE AFRICA LIMITED LIABILITY PARTNERSHIP

Members' Report

The members present their report and accounts for the year ended 31 March 2021.

Principal activities

Café Africa LLP's principal activity during the year continued to be that of coffee shops at high street and a school (which ceased its operations as from August 2020) that promote local, ethically sourced or fairtrade products.

Designated members

The following persons served as designated members during the year:

Mr D Lilley
Mrs C S Lilley

Policy with respect to members' drawings and subscription and repayment of members' capital

Members are permitted to make drawings in anticipation of profits which will be allocated to them. The amount of such drawings is set at the beginning of each financial year, taking into account the anticipated cash needs of the LLP. New members are required to subscribe a minimum level of capital and in subsequent years members are invited to subscribe for further capital, the amount of which is determined by the performance and seniority of those members. On retirement, capital is repaid to members.

Members' responsibilities

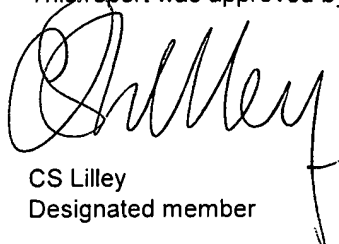
The members are responsible for preparing the report and accounts in accordance with applicable law and regulations.

Company law requires the members to prepare accounts for each financial year. Under that law the members have elected to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the members must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the LLP and of the profit or loss of the LLP for that period. In preparing these accounts, the members are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the LLP will continue in business.

The members are responsible for keeping adequate accounting records that are sufficient to show and explain the LLP's transactions and disclose with reasonable accuracy at any time the financial position of the LLP and enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the LLP and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the members on 10 December 2021 and signed on their behalf by:



CS Lilley
Designated member

CAFE AFRICA LIMITED LIABILITY PARTNERSHIP
Statement of Comprehensive Income
for the year ended 31 March 2021

| | 2021 £ | 2020 £ |
|---|-------------------------|-------------------------|
| Turnover | 13,943 | 164,085 |
| Cost of sales | (104,001) | (215,776) |
| Gross loss | <u>(90,058)</u> | <u>(51,691)</u> |
| Administrative expenses | (47,461) | (97,578) |
| Other operating income | 96,387 | - |
| Operating loss | <u>(41,132)</u> | <u>(149,269)</u> |
| Profit on the disposal of tangible fixed assets | 5,898 | 554 |
| Loss before members' remuneration and profit share | <u>(35,234)</u> | <u>(148,715)</u> |
| Loss for the financial year available for discretionary division among members | <u>(35,234)</u> | <u>(148,715)</u> |
| Other comprehensive income for the year | | |
| Total comprehensive income for the year | <u>(35,234)</u> | <u>(148,715)</u> |

CAFE AFRICA LIMITED LIABILITY PARTNERSHIP**Registered number: OC337103****Statement of Financial Position****as at 31 March 2021**

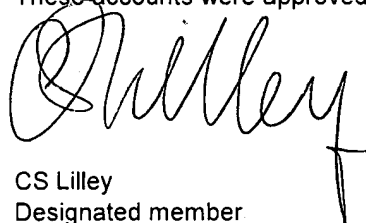
| | Notes | 2021 £ | 2020 £ |
|---|-------|---------------|---------------|
| Fixed assets | | | |
| Tangible assets | 4 | 28,219 | 41,128 |
| | | <u>28,219</u> | <u>41,128</u> |
| Current assets | | | |
| Stocks | | 973 | 2,239 |
| Debtors | 5 | 2,747 | 11,092 |
| Cash at bank and in hand | | 8,065 | 3,513 |
| | | <u>11,785</u> | <u>16,844</u> |
| Creditors: amounts falling due within one year | 6 | (2,098) | (10,015) |
| Net current assets | | <u>9,687</u> | <u>6,829</u> |
| Total assets less current liabilities | | 37,906 | 47,957 |
| Net assets attributable to members | | <u>37,906</u> | <u>47,957</u> |
| Represented by: | | | |
| Members' other interests | | | |
| Members' capital classified as equity | | 2,441,664 | 2,416,481 |
| Other reserves | | (2,403,758) | (2,368,524) |
| | | <u>37,906</u> | <u>47,957</u> |
| Total members' interests | | | |
| Members' other interests | | 37,906 | 47,957 |
| | | <u>37,906</u> | <u>47,957</u> |

For the year ended 31 March 2021 the LLP was entitled to exemption from audit under section 477 of the Companies Act 2006 (as applied to LLPs).

The members acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 (as applied to LLPs) with respect to accounting records and the preparation of accounts.

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

These accounts were approved by the members on 10 December 2021 and signed on their behalf by:



CS Lilley
Designated member

CAFE AFRICA LIMITED LIABILITY PARTNERSHIP
Reconciliation of Members' Interests
for the year ended 31 March 2021
£

| | EQUITY | | | TOTAL |
|--|--|----------------|----------|--------------------------|
| | Members' other interests | | | |
| | Members' capital (classified as equity) | Other reserves | Total | Total members' interests |
| Balance at 1 April 2020 | 2,416,481 | (2,368,524) | 47,957 | 47,957 |
| Loss for the financial year available for discretionary division among members | | (35,234) | (35,234) | (35,234) |
| Members' interests after loss for the year | 2,416,481 | (2,403,758) | 12,723 | 12,723 |
| Introduced by members | 25,183 | | 25,183 | 25,183 |
| Balance at 31 March 2021 | 2,441,664 | (2,403,758) | 37,906 | 37,906 |

CAFE AFRICA LIMITED LIABILITY PARTNERSHIP
Notes to the Financial Statements
for the year ended 31 March 2021

1 Accounting policies

Basis of preparation

The financial statements have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard) and the Statement of Recommended Practice (SORP), Accounting by Limited Liability Partnerships.

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. Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer.

Division of profits

Profits are treated as being available for discretionary division only. The LLP has an unconditional right to refuse payment of the profits of a particular year unless and until the members agree to divide them.

Taxation

Taxation is not provided for in the accounts as taxation is the personal liability of the members.

Tangible fixed assets

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

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:

| | | |
|---------------------|-------------|-----------------------|
| Plant and machinery | Café | 25% reducing balance |
| Plant and machinery | School café | 5 years straight line |
| Motor vehicles | Café | 25% reducing balance |

The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date.

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in the Statement of Comprehensive Income.

Stocks

Stocks are measured at the lower of cost and net realisable value, being the estimated selling price less costs to complete and sell.

CAFE AFRICA LIMITED LIABILITY PARTNERSHIP
Notes to the Financial Statements
for the year ended 31 March 2021

Stocks (continued)

At each reporting date, stocks are assessed for impairment. If stock is impaired, the carrying amount is reduced to its selling price less costs to complete and sell. The impairment loss is recognised immediately in profit and loss.

Debtors

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts.

Creditors

Short term creditors are measured at transaction price (which is usually the invoice price).

Members' capital

Members' capital is classified as equity because there is no contractual obligation for the LLP to repay the capital to members.

| 2 Exceptional items | 2021 £ | 2020 £ |
|---|-------------------|-------------------|
| Profit / (Loss) on the disposal of fixed assets | 5,898 | 554 |
| | <u>5,898</u> | <u>554</u> |

| 3 Employees | 2021 Number | 2020 Number |
|---|------------------------|------------------------|
| Average monthly number of persons employed by the LLP | <u>11</u> | <u>15</u> |

| 4 Tangible fixed assets | Plant and machinery etc £ | Motor vehicles £ | Total £ |
|--------------------------------|--|---------------------------------|--------------------|
| Cost | | | |
| At 1 April 2020 | 452,924 | 9,965 | 462,889 |
| Additions | - | - | - |
| Disposals | (96,231) | - | (96,231) |
| At 31 March 2021 | <u>356,693</u> | <u>9,965</u> | <u>366,658</u> |
| Depreciation | | | |
| At 1 April 2020 | 413,799 | 7,962 | 421,761 |
| Charge for the year | 11,557 | 500 | 12,057 |
| On disposals | (95,379) | - | (95,379) |
| At 31 March 2021 | <u>329,977</u> | <u>8,462</u> | <u>338,439</u> |
| Net book value | | | |
| At 31 March 2021 | <u>26,716</u> | <u>1,503</u> | <u>28,219</u> |
| At 31 March 2020 | <u>39,125</u> | <u>2,003</u> | <u>41,128</u> |

CAFE AFRICA LIMITED LIABILITY PARTNERSHIP
Notes to the Financial Statements
for the year ended 31 March 2021

| 5 Debtors | 2021 | 2020 |
|------------------------------|--------------|---------------|
| | £ | £ |
| Trade debtors | - | 60 |
| VAT recoverable | 194 | - |
| Prepayments & accrued income | 2,553 | 11,032 |
| | <u>2,747</u> | <u>11,092</u> |

| 6 Creditors: amounts falling due within one year | 2021 | 2020 |
|---|--------------|---------------|
| | £ | £ |
| Trade creditors | 104 | 5,457 |
| Other taxes and social security costs | 288 | 1,981 |
| VAT payable | - | 1,425 |
| Accruals & deferred income | 1,706 | 1,152 |
| | <u>2,098</u> | <u>10,015</u> |

7 Controlling party

The controlling party of Café Africa LLP is Mr David Lilley.

8 Other information

CAFE AFRICA LIMITED LIABILITY PARTNERSHIP is a limited liability partnership incorporated in England. Its registered office is:

Amersham Court
154 Station Road
Amersham
Bucks
HP65DW