

Registered number
09785266

Caffeluxe UK Limited

Filleted Accounts

30 September 2016

Amended

TUESDAY



A17 *A76GXQW9* #238
22/05/2018
COMPANIES HOUSE

Caffeluxe UK Limited
Registered number:
Balance Sheet
as at 30 September 2016

09785266

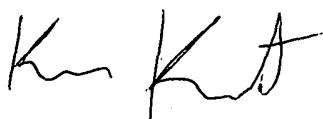
	Notes	2016 £
Current assets		
Stocks		49,982
Debtors	2	8,647
Cash at bank and in hand		9,193
		<u>67,822</u>
Creditors: amounts falling due within one year	3	(65,434)
Net current assets		<u>2,388</u>
Net assets		<u>2,388</u>
Capital and reserves		
Called up share capital		1
Profit and loss account		2,387
Shareholders' funds		<u>2,388</u>

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

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

The directors acknowledge their 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 K Katz
 Director

Approved by the board on 11 April 2018

Caffeluxe UK Limited
Notes to the Accounts
for the period from 18 September 2015 to 30 September 2016

1 Accounting policies

Basis of preparation

The accounts 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).

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.

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.

Caffeluxe UK Limited
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Foreign currency translation

Transactions in foreign currencies are initially recognised at the rate of exchange ruling at the date of the transaction. At the end of each reporting period foreign currency monetary items are translated at the closing rate of exchange. Non-monetary items that are measured at historical cost are translated at the rate ruling at the date of the transaction. All differences are charged to profit or loss.

2 Debtors	2016
	£
Trade debtors	<u>8,647</u>
3 Creditors: amounts falling due within one year	2016
	£
Amounts owed to group undertakings and undertakings in which the company has a participating interest	64,582
Taxation and social security costs	580
Other creditors	<u>272</u>
	<u>65,434</u>

4 Controlling party

The ultimate controlling party is that of the shareholder Mr K Katz.

5 Other information

Caffeluxe UK Limited is a private company limited by shares and incorporated in England. Its registered office is:
 New Cambridge House
 Bassingbourn Road
 Litlington, Royston
 Hertfordshire
 SG8 0SS