

UNAUDITED CESSATION FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2023
FOR
CAFE DOMENICA LIMITED

CAFE DOMENICA LIMITED (REGISTERED NUMBER: 09807415)

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FOR THE YEAR ENDED 31 JULY 2023**

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BALANCE SHEET
31 JULY 2023

	Notes	2023 £	£	2022 £	£
FIXED ASSETS					
Tangible assets	4		-		23,308
CURRENT ASSETS					
Stocks		-		8,881	
Debtors	5	3,890		4,655	
Cash at bank and in hand		<u>25,047</u>		<u>24,611</u>	
		28,937		38,147	
CREDITORS					
Amounts falling due within one year	6	<u>35,931</u>		<u>28,532</u>	
NET CURRENT (LIABILITIES)/ASSETS			(6,994)		9,615
TOTAL ASSETS LESS CURRENT LIABILITIES			(6,994)		32,923
CAPITAL AND RESERVES					
Called up share capital	7		2		2
Retained earnings			<u>(6,996)</u>		<u>32,921</u>
SHAREHOLDERS' FUNDS			(6,994)		32,923

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 July 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 July 2023 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their 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.

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 Board of Directors and authorised for issue on 6 November 2023 and were signed on its behalf by:

R M Monckton - Director

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2023**

1. STATUTORY INFORMATION

Cafe Domenica Limited is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address are as below:

Registered number: 09807415

Registered office: 5-7 Preston Road
Brighton
East Sussex
BN1 4QE

The presentation currency of the financial statements is the Pound Sterling (£).

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.

Going concern

The company ceased trading on 31 July 2023. The financial statements have not been prepared on a going concern basis.

Turnover

Turnover is measured at the fair value of the consideration received or receivable net of VAT. The policies adopted for the recognition of turnover are as follows:

Sale of goods

Revenue from the café sales is recognised when the food and drink is provided to the customers. Revenue from catering is recognised on the date of the catered event. Revenue from website sales is recognised on despatch.

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	- 25% straight line
Fixtures and fittings	- 25% straight line

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses

Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing stock to its present location and condition. Cost is calculated using the first-in, first-out formula. Provision is made for damaged, obsolete and slow-moving stock where appropriate.

Financial instruments

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in the profit and loss account in other administrative expenses.

Taxation

Taxation for the year 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.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JULY 2023

2. ACCOUNTING POLICIES - continued

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 year 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.

Pension costs and other post-retirement benefits

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 11 (2022 - 11) .

4. TANGIBLE FIXED ASSETS

	Plant and machinery £	Fixtures and fittings £	Totals £
COST			
At 1 August 2022	16,826	11,055	27,881
Additions	2,168	2,271	4,439
Disposals	(18,994)	(13,326)	(32,320)
At 31 July 2023	-	-	-
DEPRECIATION			
At 1 August 2022	3,675	898	4,573
Charge for year	4,385	2,201	6,586
Eliminated on disposal	(8,060)	(3,099)	(11,159)
At 31 July 2023	-	-	-
NET BOOK VALUE			
At 31 July 2023	-	-	-
At 31 July 2022	13,151	10,157	23,308

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Trade debtors	1,048	1,034
Other debtors	2,842	3,621
	<u>3,890</u>	<u>4,655</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JULY 2023

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade creditors	10,625	13,423
Taxation and social security	19,074	10,869
Other creditors	6,232	4,240
	<u>35,931</u>	<u>28,532</u>

7. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:			2023	2022
Number:	Class:	Nominal value:	£	£
2	Ordinary	£1	<u>2</u>	<u>2</u>

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.