

**COFFEE LAB ACADEMY LIMITED**  
**UNAUDITED ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2017**

**COFFEE LAB ACADEMY LIMITED**  
**UNAUDITED ACCOUNTS**  
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**COFFEE LAB ACADEMY LIMITED**  
**COMPANY INFORMATION**  
**FOR THE YEAR ENDED 31 DECEMBER 2017**

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**Directors** Alexander Mark Paul Donnan  
Dhan Bahadur Tamang

**Company Number** 08670021 (England and Wales)

**Registered Office** Trafalgar House South  
Trafalgar Street  
Winchester  
Hampshires  
SO23 9DH  
UNITED KINGDOM

**Accountants** Cone Accounting Limited  
85 Great Portland Street  
First Floor  
London  
W1W 7LT

**COFFEE LAB ACADEMY LIMITED**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT 31 DECEMBER 2017**

|                                                                | Notes    | 2017<br>£        | 2016<br>£       |
|----------------------------------------------------------------|----------|------------------|-----------------|
| <b>Fixed assets</b>                                            |          |                  |                 |
| Tangible assets                                                | <u>4</u> | 8,612            | 8,142           |
| <b>Current assets</b>                                          |          |                  |                 |
| Debtors                                                        | 5        | 1,213            | 9,500           |
| Cash at bank and in hand                                       |          | -                | 6,615           |
|                                                                |          | <u>1,213</u>     | <u>16,115</u>   |
| <b>Creditors: amounts falling due within one year</b>          | <u>6</u> | (100,738)        | (80,404)        |
| <b>Net current liabilities</b>                                 |          | <u>(99,525)</u>  | <u>(64,289)</u> |
| <b>Total assets less current liabilities</b>                   |          | (90,913)         | (56,147)        |
| <b>Creditors: amounts falling due after more than one year</b> | <u>7</u> | (9,677)          | (12,551)        |
| <b>Net liabilities</b>                                         |          | <u>(100,590)</u> | <u>(68,698)</u> |
| <b>Capital and reserves</b>                                    |          |                  |                 |
| Called up share capital                                        | 8        | 100              | 100             |
| Profit and loss account                                        |          | (100,690)        | (68,798)        |
| <b>Shareholders' funds</b>                                     |          | <u>(100,590)</u> | <u>(68,698)</u> |

For the year ending 31 December 2017 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their 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 and in accordance with the provisions of FRS 102 Section 1A - Small Entities. The profit and loss account has not been delivered to the Registrar of Companies.

Approved by the Board on 28 September 2018.

Alexander Mark Paul Donnan  
Director

Company Registration No. 08670021

**COFFEE LAB ACADEMY LIMITED**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2017**

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**1 Statutory information**

COFFEE LAB ACADEMY LIMITED is a private company, limited by shares, registered in England and Wales, registration number 08670021. The registered office is Trafalgar House South, Trafalgar Street, Winchester, Hampshire, SO23 9DH, UNITED KINGDOM.

**2 Compliance with accounting standards**

The accounts have been prepared in accordance with the provisions of FRS 102 Section 1A Small Entities. There were no material departures from that standard.

**3 Accounting policies**

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year, and also have been consistently applied within the same accounts.

***Basis of preparation***

The accounts have been prepared under the historical cost convention as modified by the revaluation of certain fixed assets.

***Presentation currency***

The accounts are presented in £ sterling.

***Turnover***

Turnover represents the value, net of VAT and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

***Tangible fixed assets policy***

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives:

|                     |                   |
|---------------------|-------------------|
| Land & buildings    | 10% Straight Line |
| Plant & machinery   | 25% Straight Line |
| Fixtures & fittings | 20% Straight Line |

**4 Tangible fixed assets**

|                          | <b>Land &amp;<br/>buildings</b> | <b>Plant &amp;<br/>machinery</b> | <b>Fixtures &amp;<br/>fittings</b> | <b>Total</b> |
|--------------------------|---------------------------------|----------------------------------|------------------------------------|--------------|
|                          | <b>£</b>                        | <b>£</b>                         | <b>£</b>                           | <b>£</b>     |
| <b>Cost or valuation</b> | At cost                         | At cost                          | At cost                            |              |
| At 1 January 2017        | -                               | -                                | 15,122                             | 15,122       |
| Additions                | 2,595                           | 600                              | 480                                | 3,675        |
| At 31 December 2017      | 2,595                           | 600                              | 15,602                             | 18,797       |
| <b>Depreciation</b>      |                                 |                                  |                                    |              |
| At 1 January 2017        | -                               | -                                | 6,980                              | 6,980        |
| Charge for the year      | 116                             | 25                               | 3,064                              | 3,205        |
| At 31 December 2017      | 116                             | 25                               | 10,044                             | 10,185       |
| <b>Net book value</b>    |                                 |                                  |                                    |              |
| At 31 December 2017      | 2,479                           | 575                              | 5,558                              | 8,612        |
| At 31 December 2016      | -                               | -                                | 8,142                              | 8,142        |

**COFFEE LAB ACADEMY LIMITED**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2017**

|                                                                  |                |               |
|------------------------------------------------------------------|----------------|---------------|
| <b>5 Debtors</b>                                                 | <b>2017</b>    | <b>2016</b>   |
|                                                                  | <b>£</b>       | <b>£</b>      |
| Trade debtors                                                    | 1,213          | -             |
| Other debtors                                                    | -              | 9,500         |
|                                                                  | <u>1,213</u>   | <u>9,500</u>  |
|                                                                  | <b>2017</b>    | <b>2016</b>   |
|                                                                  | <b>£</b>       | <b>£</b>      |
| Bank loans and overdrafts                                        | 9,924          | -             |
| Trade creditors                                                  | 18,557         | -             |
| Taxes and social security                                        | 14,929         | 16,037        |
| Other creditors                                                  | 7,887          | 3,587         |
| Loans from directors                                             | 49,441         | 60,780        |
|                                                                  | <u>100,738</u> | <u>80,404</u> |
| <b>7 Creditors: amounts falling due after more than one year</b> | <b>2017</b>    | <b>2016</b>   |
|                                                                  | <b>£</b>       | <b>£</b>      |
| Bank loans                                                       | 9,677          | 12,551        |
| <b>8 Share capital</b>                                           | <b>2017</b>    | <b>2016</b>   |
|                                                                  | <b>£</b>       | <b>£</b>      |
| Allotted, called up and fully paid:                              |                |               |
| 100 Ordinary shares of £1 each                                   | 100            | 100           |

**9 Transactions with related parties**

The related parties as subsidiaries of Coffee Lab Holdings Limited are Coffee Lab Stockbridge Limited, Coffee Lab Cafe Limited, Coffee Lab The Square Limited, Coffee Lab Chichester Limited, Coffee Lab Southampton Limited, Coffee Lab Salisbury Limited, Chocolate Lab Brownies. Coffee Lab Holdings Limited is exempt from preparing group accounts due to the small company group exemption under The Companies, Partnerships and Groups (Accounts and Reports) Regulations 2015.

**10 Controlling party**

Coffee Lab Holdings Limited (10336914) is considered to be the ultimate controlling party by virtue of holding 100% of the shares in Coffee Lab Academy Limited. The registered office is Trafalgar House South, Trafalgar Street, Winchester, Hampshire, England, SO23 9DH.

**11 Average number of employees**

During the year the average number of employees was 18 (2016: 12).

