REGISTERED NUMBER: 09913607 (England and Wales)

Unaudited Financial Statements for the Year Ended 31 January 2022

for

COFFEE BARNE LTD

Contents of the Financial Statements for the year ended 31 JANUARY 2022

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

COFFEE BARNE LTD

Company Information
for the year ended 31 JANUARY 2022

DIRECTOR:	D J Barnes
REGISTERED OFFICE:	155 Wellingborough Road RUSHDEN Northamptonshire NN10 9TB
REGISTERED NUMBER:	09913607 (England and Wales)
ACCOUNTANT:	Elsby & Co 155 Wellingborough Road Rushden Northamptonshire NN10 9TB

Balance Sheet
31 JANUARY 2022

	Notes	2022 £	£	2021 £	£
FIXED ASSETS					
Tangible assets	4		13,796		12,918
CURRENT ASSETS					
Stocks		1,571		1,472	
Debtors	5	3,111		3,118	
Cash at bank and in hand		3,721		8,898	
		8,403		13,488	
CREDITORS					
Amounts falling due within one year	6	43,009		42,262	
NET CURRENT LIABILITIES			(34,606)		(28,774)
TOTAL ASSETS LESS CURRENT LIABILITIES			(20,810)		(15,856)
CAPITAL AND RESERVES					
Called up share capital	7		100		100
Retained earnings			(20,910)		(15,956)
SHAREHOLDERS' FUNDS			(20,810)		(15,856)

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 January 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 January 2022 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.

The notes form part of these financial statements

continued...

Balance Sheet - continued
31 JANUARY 2022

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 Statement of Income and Retained Earnings has not been delivered.

The financial statements were approved by the director and authorised for issue on 30 March 2022 and were signed by:

D J Barnes - Director

1. STATUTORY INFORMATION

Coffee Barne Ltd 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.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.
Fixtures and fittings - 15% on reducing balance

Government grants
During the period, the Company has received government support. The relevant accounting policy is set out below.

A government grant is recognised in the balance sheet within other receivables when there is reasonable assurance that it will be received and that the Group/Company will comply with the conditions attached to it. Grants are recognised within other income in the income statement at a point in time to match the timing of recognition of the related expenses they are intended to compensate. Refer to Note 8 for details of government grants and support received in the period.

Stocks
Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation
Taxation for the year comprises current and deferred tax. Tax is recognised in the Statement of Income and Retained Earnings, 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.

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.

Going concern
At the balance sheet date, the Company had negative reserves totalling £20,810 (2021: £15,856).

The Company relies upon the continued financial support of the Director, who is happy for the accounts to be prepared on the Going Concern basis.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 8 (2021 - 8) .

continued...

4. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
COST	
At 1 February 2021	28,226
Additions	3,330
At 31 January 2022	31,556
DEPRECIATION	
At 1 February 2021	15,308
Charge for year	2,452
At 31 January 2022	17,760
NET BOOK VALUE	
At 31 January 2022	13,796
At 31 January 2021	12,918

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Trade debtors	111	-
Other debtors	3,000	3,118
	3,111	3,118

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Trade creditors	3,552	1,296
Taxation and social security	(697)	3,538
Other creditors	40,154	37,428
	43,009	42,262

7. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2022 £	2021 £
100	ordinary	1	100	100

continued...

8. GOVERNMENT GRANTS AND ASSISTANCE

Other Operating Income includes Government Grants and Assistance.

During the year, the Company has received government support designed to mitigate the impact of COVID-19.

In the UK, the Government has provided funding towards the salary costs of employees who have been 'furloughed' through the Coronavirus Job Retention Scheme. This funding meets the definition of a government grant under FRS 102 Section 24 Government Grants and a total of £21,897 has been recorded within other income.

The UK Government announced on 8 July 2020, that a reduced rate of VAT would apply to certain supplies in the hospitality sector. As a result, for the period from 1st February 2021 to 30th September 2021, the Company's sales of food and beverage (excluding alcohol) was charged at 5% VAT, rising to 12.5% from 1st October 2021 to 31st January 2022.

During the year, the company also received two local authority discretionary grants. The first was received on 26th February 2021 and totalled £2,096, and the second was received on 28th April 2021 and was for £8,000.

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.