REGISTERED NUMBER: SC538549 (Scotland)

Unaudited Financial Statements for the Year Ended 30 June 2018

for

CAFE 100 (ABERDEEN) LIMITED

CAFE 100 (ABERDEEN) LIMITED (REGISTERED NUMBER: SC538549)

Contents of the Financial Statements
for the Year Ended 30 June 2018

	Page
Company Information	1
Balance Sheet	2
Notes to the Financial Statements	3

CAFE 100 (ABERDEEN) LIMITED

Company Information
for the Year Ended 30 June 2018

DIRECTOR:	J C McKenzie
SECRETARY:	Infinity Secretaries Limited
REGISTERED OFFICE:	5 Carden Place Aberdeen AB10 1UT
REGISTERED NUMBER:	SC538549 (Scotland)

CAFE 100 (ABERDEEN) LIMITED (REGISTERED NUMBER: SC538549)

Balance Sheet
30 June 2018

	Notes	2018 £	£	2017 £	£
FIXED ASSETS					
Tangible assets	4		4,000		6,000
CURRENT ASSETS					
Stocks		400		400	
Cash at bank and in hand		1,257		274	
		1,657		674	
CREDITORS					
Amounts falling due within one year	5	4,662		4,097	
NET CURRENT LIABILITIES			(3,005)		(3,423)
TOTAL ASSETS LESS CURRENT LIABILITIES			995		2,577
CAPITAL AND RESERVES					
Called up share capital			1		1
Retained earnings			994		2,576
			995		2,577

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 June 2018.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 2018 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 financial statements have been prepared and delivered in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the director on 4 March 2019 and were signed by:

J C McKenzie - Director

The notes form part of these financial statements

1. STATUTORY INFORMATION

Cafe 100 (Aberdeen) Limited is a private company, limited by shares , registered in Scotland. 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 the provisions of Section 1A "Small Entities" of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" 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.
Plant and machinery etc - 25% on cost

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 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.

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.

Hire purchase and leasing commitments
Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 2 (2017 - 2) .

4. TANGIBLE FIXED ASSETS

	Plant and machinery etc £
COST	
At 1 July 2017 and 30 June 2018	8,000
DEPRECIATION	
At 1 July 2017	2,000
Charge for year	2,000
At 30 June 2018	4,000
NET BOOK VALUE	
At 30 June 2018	4,000
At 30 June 2017	6,000

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2018 £	2017 £
Taxation and social security	2,344	-
Other creditors	2,318	4,097
	4,662	4,097

6. ULTIMATE CONTROLLING PARTY

The controlling party is J C McKenzie.

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.