

Unaudited Financial Statements

for the Year Ended

30 November 2020

for

Blue Moon Cafe (Sheffield) Limited

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for the Year Ended 30 November 2020**

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Blue Moon Cafe (Sheffield) Limited

Company Information
for the Year Ended 30 November 2020

DIRECTORS:

Mr W D Clarke
Mr N I Dunhill

SECRETARY:

Mr W D Clarke

REGISTERED OFFICE:

2 St James Street
Sheffield
South Yorkshire
S1 2EW

REGISTERED NUMBER:

04885045 (England and Wales)

ACCOUNTANTS:

Turner Beaumont & Co Ltd
Chartered Accountants
Thorncliffe Mews
Thorncliffe Park Estate
Chapelton
Sheffield
S35 2PH

Blue Moon Cafe (Sheffield) Limited (Registered number: 04885045)

Balance Sheet
30 November 2020

	Notes	30.11.20 £	£	30.11.19 £	£
FIXED ASSETS					
Intangible assets	4		-		-
Tangible assets	5		<u>4,076</u>		<u>2,753</u>
			4,076		2,753
CURRENT ASSETS					
Stocks		874		1,945	
Debtors	6	64		620	
Cash at bank and in hand		<u>1,395</u>		<u>892</u>	
		2,333		3,457	
CREDITORS					
Amounts falling due within one year	7	<u>175,732</u>		<u>126,605</u>	
NET CURRENT LIABILITIES			<u>(173,399)</u>		<u>(123,148)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			(169,323)		(120,395)
CREDITORS					
Amounts falling due after more than one year	8		-		(2,073)
PROVISIONS FOR LIABILITIES			(774)		(523)
NET LIABILITIES			<u>(170,097)</u>		<u>(122,991)</u>
CAPITAL AND RESERVES					
Called up share capital			2		2
Retained earnings			<u>(170,099)</u>		<u>(122,993)</u>
SHAREHOLDERS' FUNDS			<u>(170,097)</u>		<u>(122,991)</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 November 2020.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 November 2020 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.

Balance Sheet - continued
30 November 2020

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 28 July 2021 and were signed on its behalf by:

Mr W D Clarke - Director

Notes to the Financial Statements
for the Year Ended 30 November 2020

1. STATUTORY INFORMATION

Blue Moon Cafe (Sheffield) Limited 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.

The accounts have been prepared on a going concern basis although the company has net liabilities. They have been prepared in this manner as the company has received the continuing support of its directors.

Turnover

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

Goodwill

Goodwill, being the amount paid in connection with the acquisition of a business in 2003, was amortised over its estimated useful life of ten years.

Intangible assets

Intangible assets are initially measured at cost. After initial recognition, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

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 reducing balance and 15% on reducing balance

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.

Notes to the Financial Statements - continued
for the Year Ended 30 November 2020

2. ACCOUNTING POLICIES - continued

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 14 (2019 - 20) .

4. INTANGIBLE FIXED ASSETS

	Goodwill £
COST	
At 1 December 2019	
and 30 November 2020	<u>77,000</u>
AMORTISATION	
At 1 December 2019	
and 30 November 2020	<u>77,000</u>
NET BOOK VALUE	
At 30 November 2020	<u>-</u>
At 30 November 2019	<u>-</u>

5. TANGIBLE FIXED ASSETS

	Plant and machinery etc £
COST	
At 1 December 2019	24,447
Additions	<u>2,040</u>
At 30 November 2020	<u>26,487</u>
DEPRECIATION	
At 1 December 2019	21,694
Charge for year	<u>717</u>
At 30 November 2020	<u>22,411</u>
NET BOOK VALUE	
At 30 November 2020	<u>4,076</u>
At 30 November 2019	<u>2,753</u>

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.11.20	30.11.19
	£	£
Other debtors	<u>64</u>	<u>620</u>

Notes to the Financial Statements - continued
for the Year Ended 30 November 2020

7.	CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	30.11.20	30.11.19
		£	£
	Bank loans and overdrafts	2,296	4,700
	Trade creditors	640	1,051
	Taxation and social security	6,835	8,275
	Other creditors	<u>165,961</u>	<u>112,579</u>
		<u>175,732</u>	<u>126,605</u>
8.	CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR	30.11.20	30.11.19
		£	£
	Bank loans	<u>-</u>	<u>2,073</u>

Chartered Accountants' Report to the Board of Directors
on the Unaudited Financial Statements of
Blue Moon Cafe (Sheffield) Limited

The following reproduces the text of the report prepared for the directors in respect of the company's annual unaudited financial statements. In accordance with the Companies Act 2006, the company is only required to file a Balance Sheet. Readers are cautioned that the Income Statement and certain other primary statements and the Report of the Directors are not required to be filed with the Registrar of Companies.

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Blue Moon Cafe (Sheffield) Limited for the year ended 30 November 2020 which comprise the Income Statement, Balance Sheet and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed within the ICAEW's regulations and guidance at <http://www.icaew.com/en/membership/regulations-standards-and-guidance>.

This report is made solely to the Board of Directors of Blue Moon Cafe (Sheffield) Limited, as a body, in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Blue Moon Cafe (Sheffield) Limited and state those matters that we have agreed to state to the Board of Directors of Blue Moon Cafe (Sheffield) Limited, as a body, in this report in accordance with ICAEW Technical Release 07/16AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Blue Moon Cafe (Sheffield) Limited and its Board of Directors, as a body, for our work or for this report.

It is your duty to ensure that Blue Moon Cafe (Sheffield) Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and loss of Blue Moon Cafe (Sheffield) Limited. You consider that Blue Moon Cafe (Sheffield) Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of Blue Moon Cafe (Sheffield) Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

Turner Beaumont & Co Ltd
Chartered Accountants
Thorncliffe Mews
Thorncliffe Park Estate
Chapelton
Sheffield
S35 2PH

Date:

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.