

Company Registration No. 08116024 (England and Wales)

CABARET ROUGE LIMITED
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2018
PAGES FOR FILING WITH REGISTRAR

CABARET ROUGE LIMITED

COMPANY INFORMATION

Director	Mrs K Derry
Company number	08116024
Registered office	39 Castlemaine Avenue Gillingham Kent ME7 2QA
Accountants	Theataccounts Limited The Oakley Kidderminster Road Droitwich Worcestershire WR9 9AY

CABARET ROUGE LIMITED

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CABARET ROUGE LIMITED

ENTERTAINMENT ACCOUNTANTS' REPORT TO THE DIRECTOR ON THE PREPARATION OF THE UNAUDITED STATUTORY FINANCIAL STATEMENTS OF CABARET ROUGE LIMITED FOR THE YEAR ENDED 30 JUNE 2018

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Cabaret Rouge Limited for the year ended 30 June 2018 which comprise, the Balance Sheet and the related notes from the company's accounting records and from information and explanations you have given us.

It is your duty to ensure that Cabaret Rouge 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 profit of Cabaret Rouge Limited. You consider that Cabaret Rouge Limited is exempt from the statutory audit requirement for the year.

Theataccounts Limited

25 September 2018

Entertainment Accountants

The Oakley
Kidderminster Road
Droitwich
Worcestershire
WR9 9AY

CABARET ROUGE LIMITED

BALANCE SHEET

AS AT 30 JUNE 2018

	Notes	2018 £	£	2017 £	£
Fixed assets					
Tangible assets	3		416		2
Current assets					
Debtors	4	8,557		13,634	
Cash at bank and in hand		21,202		23,077	
		<u>29,759</u>		<u>36,711</u>	
Creditors: amounts falling due within one year	5	<u>(21,320)</u>		<u>(39,780)</u>	
Net current assets/(liabilities)			8,439		(3,069)
Total assets less current liabilities			<u>8,855</u>		<u>(3,067)</u>
Capital and reserves					
Called up share capital	6		1		1
Profit and loss reserves			8,854		(3,068)
Total equity			<u>8,855</u>		<u>(3,067)</u>

The director of the company has elected not to include a copy of the profit and loss account within the financial statements.

For the financial year ended 30 June 2018 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The director acknowledges her responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements were approved and signed by the director and authorised for issue on 25 September 2018

Mrs K Derry
Director

Company Registration No. 08116024

CABARET ROUGE LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2018

1 Accounting policies

Company information

Cabaret Rouge Limited is a private company limited by shares incorporated in England and Wales. The registered office is 39 Castlemaine Avenue, Gillingham, Kent, ME7 2QA.

1.1 Accounting convention

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the requirements of the Companies Act 2006 as applicable to companies subject to the small companies regime. The disclosure requirements of section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

These financial statements have been drawn up on the going concern basis. If the going concern basis were not appropriate, adjustments would have been made to reduce assets to recoverable amounts, to provide for any further liabilities that might arise, and to re-classify fixed assets as current assets and long term liabilities as current liabilities.

1.2 Turnover

Turnover represents net invoiced sales of services, excluding value added tax.

1.3 Tangible fixed assets

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

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Computers	33% Straightline
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1.4 Taxation

The tax expense represents the sum of the tax currently payable and deferred tax.

Current tax

The tax currently payable is based on taxable profit for the year. Taxable profit differs from net profit as reported in the profit and loss account because it excludes items of income or expense that are taxable or deductible in other years and it further excludes items that are never taxable or deductible. The company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the reporting end date.

CABARET ROUGE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2018

1 Accounting policies

(Continued)

Deferred tax

Deferred tax liabilities are generally recognised for all timing differences and deferred tax assets are recognised to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Such assets and liabilities are not recognised if the timing difference arises from goodwill or from the initial recognition of other assets and liabilities in a transaction that affects neither the tax profit nor the accounting profit.

The carrying amount of deferred tax assets is reviewed at each reporting end date and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered. Deferred tax is calculated at the tax rates that are expected to apply in the period when the liability is settled or the asset is realised. Deferred tax is charged or credited in the profit and loss account, except when it relates to items charged or credited directly to equity, in which case the deferred tax is also dealt with in equity. Deferred tax assets and liabilities are offset when the company has a legally enforceable right to offset current tax assets and liabilities and the deferred tax assets and liabilities relate to taxes levied by the same tax authority.

1.5 Foreign exchange

Transactions in currencies other than pounds sterling are recorded at the rates of exchange prevailing at the dates of the transactions. At each reporting end date, monetary assets and liabilities that are denominated in foreign currencies are retranslated at the rates prevailing on the reporting end date. Gains and losses arising on translation are included in the profit and loss account for the period.

2 Employees

The average monthly number of persons (including directors) employed by the company during the year was 1 (2017 - 1).

3 Tangible fixed assets

	Plant and machinery etc £
Cost	
At 1 July 2017 and 30 June 2018	1,861
Depreciation and impairment	
At 1 July 2017	-
Depreciation charged in the year	1,445
At 30 June 2018	1,445
Carrying amount	
At 30 June 2018	416
At 30 June 2017	2

CABARET ROUGE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2018

4 Debtors	2018	2017
	£	£
Amounts falling due within one year:		
Trade debtors	7,444	13,634
Other debtors	1,113	-
	<u>8,557</u>	<u>13,634</u>
	<u><u>8,557</u></u>	<u><u>13,634</u></u>
 5 Creditors: amounts falling due within one year	 2018	 2017
	£	£
Trade creditors	1,440	-
Corporation tax	1,590	-
Other taxation and social security	-	652
Other creditors	18,290	39,128
	<u>21,320</u>	<u>39,780</u>
	<u><u>21,320</u></u>	<u><u>39,780</u></u>
 6 Called up share capital	 2018	 2017
	£	£
Ordinary share capital		
Issued and fully paid		
1 Ordinary A of £1 each	1	1
	<u>1</u>	<u>1</u>
	<u><u>1</u></u>	<u><u>1</u></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.