

# Kappuccino 2 Limited

Unaudited Abbreviated Accounts

for the Period from 14 February 2014 to 28 February 2015

Schonhut Carr & Co.  
Chartered Accountants  
Thames House  
Mayo Road  
Walton on Thames  
Surrey  
KT12 2QA

**Kappuccino 2 Limited**  
**Contents**

Abbreviated Balance Sheet	<div></div>	<div></div>	<u>1</u>
Notes to the Abbreviated Accounts	<div></div>		<u>2 to 4</u>

**Kappuccino 2 Limited**  
**(Registration number: 08895205)**  
**Abbreviated Balance Sheet at 28 February 2015**

	Note	28 February 2015 £
<b>Fixed assets</b>		
Intangible fixed assets		106,714
Tangible fixed assets		<u>57,531</u>
		<u>164,245</u>
<b>Current assets</b>		
Debtors	<u>3</u>	19,318
Cash at bank and in hand		<u>6,267</u>
		25,585
Creditors: Amounts falling due within one year		<u>(234,863)</u>
Net current liabilities		<u>(209,278)</u>
Net liabilities		<u>(45,033)</u>
<b>Capital and reserves</b>		
Called up share capital	<u>4</u>	100
Profit and loss account		<u>(45,133)</u>
Shareholders' deficit		<u>(45,033)</u>

For the year ending 28 February 2015 the company was entitled to exemption 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 in accordance with the provisions applicable to companies subject to the small companies regime .

Approved by the Board on 2 June 2015 and signed on its behalf by:

.....  
Mr N Daron  
Director

The notes on pages 2 to 4 form an integral part of these financial statements.

**Kappuccino 2 Limited**  
**Notes to the Abbreviated Accounts for the Period from 14 February 2014 to 28 February 2015**  
**..... continued**

**1 Accounting policies**

**Basis of preparation**

The full financial statements, from which these abbreviated accounts have been extracted, have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (Effective April 2008).

**Going concern**

The financial statements have been prepared on a going concern basis, the relevance of which is dependent upon continued financial support from the directors.

**Turnover**

Turnover represents amounts chargeable, net of value added tax, in respect of the sale of goods and services to customers.

**Goodwill**

Positive goodwill is capitalised, classified as an asset on the balance sheet and amortised on a straight line basis over its useful economic life. It is reviewed for impairment at the end of the first full financial year following the acquisition and in other periods if events or changes in circumstances indicate that the carrying value may not be recoverable.

**Amortisation**

Amortisation is provided on intangible fixed assets so as to write off the cost or valuation over the expected useful economic life as follows:

<b>Asset class</b>	<b>Amortisation method and rate</b>
Goodwill	Straight line over 7 years

**Depreciation**

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their useful economic life as follows:

<b>Asset class</b>	<b>Depreciation method and rate</b>
Short Leasehold	Straight line over 7 years
Plant and machinery	25% straight line
Fixtures and fittings	20% straight line
Office equipment	33% straight line

**Hire purchase and leasing**

Rentals payable under operating leases are charged in the profit and loss account on a straight line basis over the lease term.

# Kappuccino 2 Limited

## Notes to the Abbreviated Accounts for the Period from 14 February 2014 to 28 February 2015

..... continued

### Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities. Where shares are issued, any component that creates a financial liability of the company is presented as a liability in the balance sheet. The corresponding dividends relating to the liability component are charged as interest expense in the profit and loss account.

### 2 Fixed assets

	Intangible assets £	Tangible assets £	Total £
<b>Cost</b>			
Additions	124,500	75,410	199,910
Disposals	-	(1,100)	(1,100)
At 28 February 2015	124,500	74,310	198,810
<b>Depreciation</b>			
Charge for the period	17,786	16,779	34,565
At 28 February 2015	17,786	16,779	34,565
<b>Net book value</b>			
At 28 February 2015	106,714	57,531	164,245

### 3 Debtors

Debtors includes £11,016 receivable after more than one year.

### 4 Share capital

#### Allotted, called up and fully paid shares

	28 February 2015	
	No.	£
Ordinary shares of £1 each	100	100

# Kappuccino 2 Limited

## Notes to the Abbreviated Accounts for the Period from 14 February 2014 to 28 February 2015

..... continued

### New shares allotted

During the period 100 Ordinary shares having an aggregate nominal value of £100 were allotted for an aggregate consideration of £100. This was an allotment of subscriber shares on incorporation of the company.

### 5 Related party transactions

#### Directors' advances and credits

	14 February 2014 to 28 February 2015 Advance/ Credit £	14 February 2014 to 28 February 2015 Repaid £
<b>Mr N Daron</b>		
Amounts owed to director on an interest free basis with no fixed terms of repayment	(228,893)	-
	<hr/>	<hr/>
<b>Mrs A Daron</b>		
Amounts owed to director on an interest free basis with no fixed terms of repayment	(663)	-
	<hr/>	<hr/>

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