

REGISTERED NUMBER: 09870298 (England and Wales)

Unaudited Financial Statements
for the Period 1 December 2016 to 31 March 2018
for
J B Cafe Limited

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for the period 1 December 2016 to 31 March 2018**

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J B Cafe Limited (Registered number: 09870298)

**Balance Sheet
31 March 2018**

	Notes	2018 £	£	2016 £	£
FIXED ASSETS					
Tangible assets	4		19,145		1,492
CURRENT ASSETS					
Stocks		500		500	
Debtors	5	1,616		169	
Cash at bank and in hand		9,752		3,060	
		11,868		3,729	
CREDITORS					
Amounts falling due within one year	6	40,585		12,170	
NET CURRENT LIABILITIES			(28,717)		(8,441)
TOTAL ASSETS LESS CURRENT LIABILITIES			(9,572)		(6,949)
CAPITAL AND RESERVES					
Called up share capital	7		1,000		1,000
Retained earnings			(10,572)		(7,949)
SHAREHOLDERS' FUNDS			(9,572)		(6,949)

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 31 March 2018.

The members have not required the company to obtain an audit of its financial statements for the period ended 31 March 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 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.
- (b)

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 2 August 2018 and were signed by:

D M Sadler - Director

The notes form part of these financial statements

**Notes to the Financial Statements
for the period 1 December 2016 to 31 March 2018**

1. STATUTORY INFORMATION

J B Cafe Limited is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address are as below:

Registered number:	09870298
Registered office:	172 Wakefield Road Ossett West Yorkshire WF5 9AQ

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 & machinery etc - 20% on cost

Tangible fixed assets are stated at cost less accumulated depreciation. Cost includes costs directly attributable to making the asset capable of operating as intended.

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 period 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 period 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 period 1 December 2016 to 31 March 2018**

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.

Debtors and creditors receivable/ payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in the profit and loss account in other administrative expenses.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the period was 6 (2016 - 2) .

4. TANGIBLE FIXED ASSETS

	Plant & machinery etc £
COST	
At 1 December 2016	1,538
Additions	<u>19,485</u>
At 31 March 2018	<u>21,023</u>
DEPRECIATION	
At 1 December 2016	46
Charge for period	<u>1,832</u>
At 31 March 2018	<u>1,878</u>
NET BOOK VALUE	
At 31 March 2018	<u>19,145</u>
At 30 November 2016	<u>1,492</u>

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2018	2016
	£	£
Other debtors	<u>1,616</u>	<u>169</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2018	2016
	£	£
Other taxation & social security	902	396
Other creditors	<u>39,683</u>	<u>11,774</u>
	<u>40,585</u>	<u>12,170</u>

J B Cafe Limited (Registered number: 09870298)

**Notes to the Financial Statements - continued
for the period 1 December 2016 to 31 March 2018**

7. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2018 £	2016 £
1,000	Ordinary	£1	<u>1,000</u>	<u>1,000</u>

8. RELATED PARTY DISCLOSURES

At the period end the company owed £38,075 (2016: £11,114) to JB Furniture Ltd, its parent company.

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.