REGISTERED NUMBER: 08219039 (England and Wales)

Financial Statements for the Period 1 October 2016 to 31 March 2017

for

Cafe Latino Kent Ltd

Cafe Latino Kent Ltd (Registered number: 08219039)

Contents of the Financial Statements
for the period 1 October 2016 to 31 March 2017

Company Information
for the period 1 October 2016 to 31 March 2017

DIRECTOR:	Ms H Hunwick
REGISTERED OFFICE:	95 Mortimer Street Herne Bay Kent CT6 5ER
REGISTERED NUMBER:	08219039 (England and Wales)
ACCOUNTANTS:	P H Accountancy Ltd 99 Canterbury Road Whitstable Kent CT5 4HG

Cafe Latino Kent Ltd (Registered number: 08219039)

Balance Sheet
31 March 2017

	Notes	2017 £	2017 £	2016 £	2016 £
FIXED ASSETS					
Tangible assets	4		-		5,243
CURRENT ASSETS					
Debtors	5	**2,298**		950	
Cash at bank and in hand		**4**		1,032	
		2,302		1,982	
CREDITORS					
Amounts falling due within one year	6	**4,600**		6,961	
NET CURRENT LIABILITIES			**(2,298)**		(4,979)
TOTAL ASSETS LESS CURRENT LIABILITIES			**(2,298)**		264
CAPITAL AND RESERVES					
Called up share capital			**1**		1
Retained earnings			**(2,299)**		263
SHAREHOLDERS' FUNDS			**(2,298)**		264

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 31 March 2017.

The members have not required the company to obtain an audit of its financial statements for the period ended 31 March 2017 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges her 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 7 August 2017 and were signed by:

Ms H Hunwick - Director

1. STATUTORY INFORMATION

Cafe Latino Kent Ltd 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 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	- 15% on reducing balance
Computer equipment	- 15% on reducing balance

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.

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 period was 3 .

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4. TANGIBLE FIXED ASSETS

	Short leasehold £	Plant and machinery £	Computer equipment £	Totals £
COST				
At 1 October 2016	**3,545**	**2,658**	**597**	**6,800**
Disposals	**-**	**(2,658)**	**(597)**	**(3,255)**
At 31 March 2017	**3,545**	-	-	**3,545**
DEPRECIATION				
At 1 October 2016	**-**	**1,271**	**286**	**1,557**
Charge for period	**3,545**	**-**	**-**	**3,545**
Eliminated on disposal	**-**	**(1,271)**	**(286)**	**(1,557)**
At 31 March 2017	**3,545**	**-**	**-**	**3,545**
NET BOOK VALUE				
At 31 March 2017	**-**	**-**	**-**	**-**
At 30 September 2016	3,545	1,387	311	5,243

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2017 £	2016 £
Other debtors	**1,281**	950
Directors' current accounts	**1,017**	-
	2,298	950

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2017 £	2016 £
Bank loans and overdrafts	**90**	-
Tax	**3,237**	3,017
Social security and other taxes	**-**	(100)
VAT	**-**	3,052
Other creditors	**1,273**	962
Directors' current accounts	**-**	30
	4,600	6,961

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.