

L'ETO CAFFE LIMITED

Company No. 08329743

**Amended Information for Filing with The
Registrar**

31 December 2017



L'ETO CAFFE LIMITED
BALANCE SHEET REGISTRAR

at 31 December 2017

Company No. 08329743

	Notes	2017 £	2016 £
Fixed assets			
Tangible assets	3	23,824	29,979
		<u>23,824</u>	<u>29,979</u>
Current assets			
Debtors	4	77,299	63,253
Cash at bank and in hand		57,493	4,136
		<u>134,792</u>	<u>67,389</u>
Creditors: Amount falling due within one year	5	(31,617)	(26,753)
Net current assets		<u>103,175</u>	<u>40,636</u>
Total assets less current liabilities		126,999	70,615
Creditors: Amounts falling due after more than one year	6	(331,257)	(395,383)
Net liabilities		<u>(204,258)</u>	<u>(324,768)</u>
Capital and reserves			
Called up share capital		1,000	1,000
Profit and loss account	7	(205,258)	(325,768)
Total equity		<u>(204,258)</u>	<u>(324,768)</u>

These accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies regime of the Companies Act 2006.

For the year ended 31 December 2017 the company was entitled to exemption from audit 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 Companies Act 2006 with respect to accounting records and the preparation of accounts.

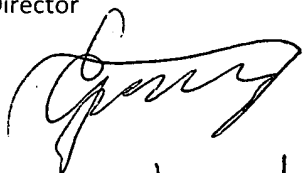
As permitted by section 444 (5A) of the Companies Act 2006 the directors have not delivered to the Registrar a copy of the company's profit and loss account.

Approved by the board on 28 December 2018

And signed on its behalf by:

Y. Zaichenko

Director



31/12/2017

L'ETO CAFFE LIMITED
NOTES TO THE ACCOUNTS REGISTRAR
for the year ended 31 December 2017

1 Accounting policies

Basis of preparation

The accounts have been prepared in accordance with FRS 102 - The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard) and the Companies Act 2006. There were no material departures from that standard.

The accounts have been prepared under the historical cost convention as modified by the revaluation of certain fixed assets and in accordance with the accounting policies set out below.

Turnover

Turnover is measured at the fair value of the consideration received or receivable. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

Revenue from the sale of goods is recognised when all the following conditions are satisfied:

- the Company has transferred to the buyer the significant risks and rewards of ownership of the goods;
- the Company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
- the amount of revenue can be measured reliably;
- it is probable that the economic benefits associated with the transaction will flow to the Company; and
- the costs incurred or to be incurred in respect of the transaction can be measured reliably.

Specifically, revenue from the sale of goods is recognised when goods are delivered and legal title is passed.

Tangible fixed assets and depreciation

Tangible fixed assets held for the company's own use are stated at cost less accumulated depreciation and accumulated impairment losses.

At each balance sheet date, the company reviews the carrying amount of its tangible fixed assets to determine whether there is any indication that any items have suffered an impairment loss. If any such indication exists, the recoverable amount of an asset is estimated in order to determine the extent of the impairment loss.

Depreciation is provided at the following annual rates in order to write off the cost or valuation less the estimated residual value of each asset over its estimated useful life:

Computer equipment	33% Straight line
Plant and machinery	25% Straight line
Motor vehicles	25% Straight line
Furniture, fittings and equipment	25% Straight line

Trade and other debtors

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method, less impairment losses for bad and doubtful debts.

Trade and other creditors

Short term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

L'ETO CAFFE LIMITED
NOTES TO THE ACCOUNTS REGISTRAR

2 Employees

	2017	2016
	Number	Number
The average number of persons employed during the year :	11	21

3 Tangible fixed assets:

	Plant and machinery £	Motor vehicles £	Fixtures, fittings and equipment £	Total £
Cost or revaluation				
At 1 January 2017	14,265	17,350	11,452	43,067
Additions	524	-	1,072	1,596
At 31 December 2017	<u>14,789</u>	<u>17,350</u>	<u>12,524</u>	<u>44,663</u>
Depreciation				
At 1 January 2017	4,871	1,807	6,410	13,088
Charge for the year	2,469	3,886	1,396	7,751
At 31 December 2017	<u>7,340</u>	<u>5,693</u>	<u>7,806</u>	<u>20,839</u>
Net book values				
At 31 December 2017	<u>7,449</u>	<u>11,657</u>	<u>4,718</u>	<u>23,824</u>
At 31 December 2016	<u>9,394</u>	<u>15,543</u>	<u>5,042</u>	<u>29,979</u>

4 Debtors

	2017	2016
	£	£
Trade debtors	13,510	25
Other debtors	63,310	63,228
Prepayments and accrued income	479	-
	<u>77,299</u>	<u>63,253</u>

5 Creditors:

amounts falling due within one year

	2017	2016
	£	£
Trade creditors	24,827	23,504
Corporation tax	16	-
Other taxes and social security	6,774	3,249
	<u>31,617</u>	<u>26,753</u>

6 Creditors:

amounts falling due after more than one year

	2017	2016
	£	£
Other creditors	331,257	395,383
	<u>331,257</u>	<u>395,383</u>

L'ETO CAFFE LIMITED

NOTES TO THE ACCOUNTS REGISTRAR

7 Reserves

Profit and loss account - includes all current and prior period retained profits and losses.

8 Additional information

L'ETO CAFFE LIMITED is a private company limited by shares and incorporated in England and Wales.

Its registered number is:

08329743

Its registered office is:

149 Kings Road

London

SW3 5TX