

**LOVE COFFEE LIMITED  
UNAUDITED ACCOUNTS  
FOR THE YEAR ENDED 31 MARCH 2023**

**LOVE COFFEE LIMITED**  
**UNAUDITED ACCOUNTS**  
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**LOVE COFFEE LIMITED**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT 31 MARCH 2023**

	Notes	2023 £	2022 £
<b>Current assets</b>			
Inventories		2,002	2,013
Debtors		76,637	71,825
Cash at bank and in hand		2,420	5,295
		<u>81,059</u>	<u>79,133</u>
<b>Creditors: amounts falling due within one year</b>		(21,265)	(23,923)
<b>Net current assets</b>		<u>59,794</u>	<u>55,210</u>
<b>Net assets</b>		<u>59,794</u>	<u>55,210</u>
<b>Capital and reserves</b>			
Called up share capital		1	1
Profit and loss account		59,793	55,209
<b>Shareholders' funds</b>		<u>59,794</u>	<u>55,210</u>

For the year ending 31 March 2023 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 director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The members have agreed to the preparation of abridged accounts for the year in accordance with Section 444(2A).

These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with the provisions of FRS 102 Section 1A - Small Entities. The profit and loss account has not been delivered to the Registrar of Companies.

The financial statements were approved by the Board and authorised for issue on 24 July 2023 and were signed on its behalf by

Martin S Carwardine  
Director

Company Registration No. 6021487

**LOVE COFFEE LIMITED**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

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**1 Statutory information**

Love Coffee Limited is a private company, limited by shares, registered in England and Wales, registration number 6021487. The registered office is The Roast House, Peartree Industrial Estate, Bath Road, Upper Langford,, BS40 5DJ.

**2 Compliance with accounting standards**

The accounts have been prepared in accordance with the provisions of FRS 102 Section 1A Small Entities. There were no material departures from that standard.

**3 Accounting policies**

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year, and also have been consistently applied within the same accounts.

***Basis of preparation***

The accounts have been prepared under the historical cost convention as modified by the revaluation of certain fixed assets.

***Presentation currency***

The accounts are presented in £ sterling.

***Income recognition***

Income is recognised when goods and services have been delivered to customers such that risks and rewards of ownership have transferred to them.

***Tangible fixed assets policy***

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives:

Plant & machinery	25% straight line
Fixtures & fittings	25% straight line

***Intangible fixed assets***

Intangible fixed assets (including purchased goodwill and patents) are amortised at rates calculated to write off the assets on a straight basis over their estimated useful economic lives. Impairment of intangible fixed assets is only reviewed where circumstances indicate that the carrying value of an asset may not be fully recoverable.

***Inventories***

Inventories have been valued at the lower of cost and estimated selling price less costs to complete and sell.

***Pension costs***

The company operates a defined contribution scheme for the benefit of its employees. Contributions payable are recognised in the profit and loss account when due.

**LOVE COFFEE LIMITED**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

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<b>4 Intangible fixed assets</b>	<b>Total £</b>
<b>Cost</b>	
At 1 April 2022	3,000
At 31 March 2023	3,000
<b>Amortisation</b>	
At 1 April 2022	3,000
At 31 March 2023	3,000
<b>Net book value</b>	
At 31 March 2023	-
<b>5 Tangible fixed assets</b>	<b>Total £</b>
<b>Cost or valuation</b>	
At 1 April 2022	19,325
At 31 March 2023	19,325
<b>Depreciation</b>	
At 1 April 2022	19,325
At 31 March 2023	19,325
<b>Net book value</b>	
At 31 March 2023	-
<b>6 Average number of employees</b>	
During the year the average number of employees was 1 (2022: 1).	

