

Company Registration No. 09572868 (England and Wales)

POMPIDOU CAFE LIMITED
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2020
PAGES FOR FILING WITH REGISTRAR

POMPIDOU CAFE LIMITED

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POMPIDOU CAFE LIMITED (REGISTERED NUMBER: 09572868)

BALANCE SHEET

AS AT 31 MARCH 2020

	Notes	2020 £	£	2019 £	£
Fixed assets					
Tangible assets	3		3,437		4,486
Current assets					
Debtors	4	66,610		22,753	
Cash at bank and in hand		-		20,007	
		<u>66,610</u>		<u>42,760</u>	
Creditors: amounts falling due within one year	5	<u>(52,422)</u>		<u>(47,118)</u>	
Net current assets/(liabilities)			14,188		(4,358)
Total assets less current liabilities			<u>17,625</u>		<u>128</u>
Capital and reserves					
Called up share capital	6		100		100
Profit and loss reserves			<u>17,525</u>		<u>28</u>
Total equity			<u>17,625</u>		<u>128</u>

The directors of the company have elected not to include a copy of the profit and loss account within the financial statements.

For the financial year ended 31 March 2020 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the board of directors and authorised for issue on 29 March 2021 and are signed on its behalf by:

C Bellache
Director

POMPIDOU CAFE LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2020

1 Accounting policies

Company information

Pompidou Cafe Limited is a private company limited by shares incorporated in England and Wales. The registered office is 1st Floor, 12 Old Bond Street, London, W1S 4PW.

1.1 Accounting convention

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the requirements of the Companies Act 2006 as applicable to companies subject to the small companies regime. The disclosure requirements of section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £1.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Turnover

Turnover represents net invoiced sales of goods, excluding value added tax.

1.3 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and machinery etc	25% on Reducing balance
Computer equipment	20% Straight line

Cash at bank and in hand

Cash and cash equivalents are basic financial assets and include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Taxation

The tax expense represents the sum of the tax currently payable and deferred tax.

Current tax

The tax currently payable is based on taxable profit for the year. Taxable profit differs from net profit as reported in the profit and loss account because it excludes items of income or expense that are taxable or deductible in other years and it further excludes items that are never taxable or deductible. The company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the reporting end date.

POMPIDOU CAFE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2020

1 Accounting policies

(Continued)

Deferred tax

Deferred tax liabilities are generally recognised for all timing differences and deferred tax assets are recognised to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Such assets and liabilities are not recognised if the timing difference arises from goodwill or from the initial recognition of other assets and liabilities in a transaction that affects neither the tax profit nor the accounting profit.

2 Employees

The average monthly number of persons (including directors) employed by the company during the year was 4 (2019 - 4).

3 Tangible fixed assets

	Plant and fixtures, fittings & machinery etc	equipment	Computer equipment	Total
	£	£	£	£
Cost				
At 1 April 2019 and 31 March 2020	5,091	3,437	1,245	9,773
Depreciation and impairment				
At 1 April 2019	3,007	2,218	62	5,287
Depreciation charged in the year	521	232	296	1,049
At 31 March 2020	3,528	2,450	358	6,336
Carrying amount				
At 31 March 2020	1,563	987	887	3,437
At 31 March 2019	2,084	1,219	1,183	4,486

4 Debtors

	2020	2019
	£	£
Amounts falling due within one year:		
Other debtors	66,610	22,753

POMPIDOU CAFE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2020

5 Creditors: amounts falling due within one year

	2020	2019
	£	£
Bank loans and overdrafts	2,024	-
Trade creditors	7,900	30,677
Taxation and social security	10,333	11,686
Other creditors	32,165	4,755
	<u>52,422</u>	<u>47,118</u>
	<u><u>52,422</u></u>	<u><u>47,118</u></u>

6 Called up share capital

	2020	2019
	£	£
Ordinary share capital		
Issued and fully paid		
50 Ordinary A of £1 each	50	50
50 Ordinary B of £1 each	50	50
	<u>100</u>	<u>100</u>
	<u><u>100</u></u>	<u><u>100</u></u>

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.