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Email:	EUAN@CURRYLEAFCAFE.COM
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REGISTERED NUMBER: 08498088 (England and Wales)

**Report of the Directors and
Unaudited Financial Statements for the Year Ended 30 September 2023
for
CURRY LEAF CAFE LIMITED**

CURRY LEAF CAFE LIMITED

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CURRY LEAF CAFE LIMITED

**Company Information
for the year ended 30 September 2023**

DIRECTORS:

E A Sey
M G Turner

REGISTERED OFFICE:

60 Ship Street
Brighton
East Sussex
BN1 1AE

REGISTERED NUMBER:

08498088 (England and Wales)

ACCOUNTANTS:

Plus Accounting
Chartered Accountants
Preston Park House
South Road
Brighton
East Sussex
BN1 6SB

CURRY LEAF CAFE LIMITED

**Report of the Directors
for the year ended 30 September 2023**

The directors present their report with the financial statements of the company for the year ended 30 September 2023.

PRINCIPAL ACTIVITY

The principal activity of the company in the year under review was that of the operation of a cafe.

DIRECTORS

The directors shown below have held office during the whole of the period from 1 October 2022 to the date of this report.

E A Sey
M G Turner

GOING CONCERN

The directors of the ultimate controlling party, Curry Leaf Club Ltd, have confirmed that they will continue to provide financial support to the company for the foreseeable future and will not seek repayment of monies due them before settling other liabilities. The directors therefore continue to believe that the going concern basis is appropriate.

STATEMENT OF DIRECTORS' RESPONSIBILITIES

The directors are responsible for preparing the Report of the Directors and the financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

ON BEHALF OF THE BOARD:

.....
E A Sey - Director

Date:

CURRY LEAF CAFE LIMITED**Income Statement
for the year ended 30 September 2023**

	Notes	2023 £	2022 £
TURNOVER		816,114	877,291
Cost of sales		<u>(278,324)</u>	<u>(334,578)</u>
GROSS PROFIT		537,790	542,713
Administrative expenses		<u>(566,687)</u>	<u>(595,969)</u>
		(28,897)	(53,256)
Other operating income		<u>6,530</u>	<u>5,849</u>
OPERATING LOSS	4	(22,367)	(47,407)
Interest payable and similar expenses		<u>-</u>	<u>(263)</u>
LOSS BEFORE TAXATION		(22,367)	(47,670)
Tax on loss		<u>-</u>	<u>-</u>
LOSS FOR THE FINANCIAL YEAR		<u>(22,367)</u>	<u>(47,670)</u>

The notes form part of these financial statements

CURRY LEAF CAFE LIMITED (REGISTERED NUMBER: 08498088)

**Balance Sheet
30 September 2023**

	Notes	2023 £	2022 £
FIXED ASSETS			
Tangible assets	5	12,626	19,851
CURRENT ASSETS			
Stocks		6,750	5,985
Debtors	6	57,722	73,896
Cash at bank and in hand		10,680	7,695
		<u>75,152</u>	<u>87,576</u>
CREDITORS			
Amounts falling due within one year	7	(425,017)	(422,299)
NET CURRENT LIABILITIES		<u>(349,865)</u>	<u>(334,723)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>(337,239)</u>	<u>(314,872)</u>
CAPITAL AND RESERVES			
Called up share capital	9	300	300
Share premium		9,978	9,978
Retained earnings		(347,517)	(325,150)
SHAREHOLDERS' FUNDS		<u>(337,239)</u>	<u>(314,872)</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2023 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their 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 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 and were signed on its behalf by:

.....
E A Sey - Director

CURRY LEAF CAFE LIMITED

Notes to the Financial Statements for the year ended 30 September 2023

1. STATUTORY INFORMATION

Curry Leaf Cafe Limited 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.

The presentation currency of the financial statements is the Pound Sterling (£).

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Turnover

Turnover represents the fair value of consideration received or receivable net of VAT and trade discounts.

Revenue from the sale of food and beverages is recognised at the point when the order has been placed by the consumer.

Tangible fixed assets

Tangible fixed assets are stated at cost (or deemed cost) less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended by management.

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful economic life.

Plant and machinery	- 25% straight line
Fixtures and fittings	- 25% reducing balance
Improvements to property	- 10% straight line

Impairment policy

At each balance sheet date, the company reviews the carrying amount of its 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, if any.

Stocks

Stock is valued at the lower of cost and estimated selling price less costs to complete and sell. Cost is based on the cost of purchase on a first in, first out basis.

At each reporting date, stocks are assessed for impairment. If stock is impaired, the carrying amount is reduced to its selling price less costs to complete and sell. The impairment loss is recognised immediately in profit or loss.

Financial instruments

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the entity after deducting all of its financial liabilities.

Taxation

Taxation for the year 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.

CURRY LEAF CAFE LIMITED

Notes to the Financial Statements - continued for the year ended 30 September 2023

2. ACCOUNTING POLICIES - continued

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 year 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.

Pension costs and other post-retirement benefits

The company operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid, the company has no further payment obligations.

The contributions are recognised as an expense in the Income Statement when they fall due. Amounts not paid are shown as a liability in the Balance Sheet. The assets of the plan are held separately from the company in independently administered funds.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 29 (2022 - 28).

4. OPERATING LOSS

The operating loss is stated after charging:

	2023	2022
	£	£
Depreciation - owned assets	<u>10,003</u>	<u>10,521</u>

CURRY LEAF CAFE LIMITED

**Notes to the Financial Statements - continued
for the year ended 30 September 2023**

5. TANGIBLE FIXED ASSETS

	Improvements to property £	Plant and machinery £	Fixtures and fittings £	Totals £
COST				
At 1 October 2022	56,424	21,853	54,848	133,125
Additions	-	2,778	-	2,778
	<u>56,424</u>	<u>24,631</u>	<u>54,848</u>	<u>135,903</u>
At 30 September 2023				
DEPRECIATION				
At 1 October 2022	51,212	15,534	46,528	113,274
Charge for year	5,212	2,711	2,080	10,003
	<u>56,424</u>	<u>18,245</u>	<u>48,608</u>	<u>123,277</u>
At 30 September 2023				
NET BOOK VALUE				
At 30 September 2023	-	6,386	6,240	12,626
	<u>-</u>	<u>6,386</u>	<u>6,240</u>	<u>12,626</u>
At 30 September 2022	5,212	6,319	8,320	19,851
	<u>5,212</u>	<u>6,319</u>	<u>8,320</u>	<u>19,851</u>

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Trade debtors	108	-
Amounts owed by group undertakings	54,256	71,382
Other debtors	3,358	2,514
	<u>57,722</u>	<u>73,896</u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Trade creditors	64,869	43,666
Taxation and social security	124,920	138,814
Other creditors	235,228	239,819
	<u>425,017</u>	<u>422,299</u>

8. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2023 £	2022 £
Within one year	45,000	45,000
Between one and five years	180,000	180,000
In more than five years	76,808	121,808
	<u>301,808</u>	<u>346,808</u>

CURRY LEAF CAFE LIMITED

**Notes to the Financial Statements - continued
for the year ended 30 September 2023**

9. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2023 £	2022 £
300	Ordinary A	£1	<u>300</u>	<u>300</u>

10. RELATED PARTY DISCLOSURES

Curry Leaf Club Ltd

During the year, amounts received from Curry Leaf Club Ltd amounted to £70,174 and amounts paid to Curry Leaf Club Ltd amounted to £53,048.

At 30 September 2023, Curry Leaf Club Ltd owed the company £54,256 (2021: £71,382).

11. ULTIMATE CONTROLLING PARTY

The controlling party is Curry Leaf Club Ltd.

**Chartered Accountants' Report to the Board of Directors
on the Unaudited Financial Statements of
Curry Leaf Cafe Limited**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Curry Leaf Cafe Limited for the year ended 30 September 2023 which comprise the Income Statement, Balance Sheet and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed within the ICAEW's regulations and guidance at <http://www.icaew.com/en/membership/regulations-standards-and-guidance>.

This report is made solely to the Board of Directors of Curry Leaf Cafe Limited, as a body, in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Curry Leaf Cafe Limited and state those matters that we have agreed to state to the Board of Directors of Curry Leaf Cafe Limited, as a body, in this report in accordance with ICAEW Technical Release 07/16AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Curry Leaf Cafe Limited and its Board of Directors, as a body, for our work or for this report.

It is your duty to ensure that Curry Leaf Cafe Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and loss of Curry Leaf Cafe Limited. You consider that Curry Leaf Cafe Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of Curry Leaf Cafe Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

Plus Accounting
Chartered Accountants
Preston Park House
South Road
Brighton
East Sussex
BN1 6SB

Date:

CURRY LEAF CAFE LIMITED

**Trading and Profit and Loss Account
for the year ended 30 September 2023**

	2023		2022	
	£	£	£	£
Sales		816,114		877,291
Cost of sales				
Opening stock	5,985		8,283	
Purchases	249,900		281,596	
Subcontractors	2,375		3,352	
Delivery charges	26,814		47,332	
	<u>285,074</u>		<u>340,563</u>	
Closing stock	(6,750)		(5,985)	
		<u>278,324</u>		<u>334,578</u>
GROSS PROFIT		537,790		542,713
Other income				
Rental income	6,530		866	
Government grants	-		4,983	
	<u>-</u>	<u>6,530</u>	<u>4,983</u>	<u>5,849</u>
		544,320		548,562
Expenditure				
Hire of plant & machinery	1,740		1,740	
Rent	45,000		45,000	
Storage costs	1,860		930	
Rates & water	12,848		15,375	
Light & heat	31,748		13,289	
Directors' salaries	6,667		30,000	
Directors' national insurance	51		2,895	
Wages	353,866		367,921	
National insurance	20,210		23,808	
Pension contributions	5,252		6,292	
Pop-up cafe costs	-		640	
Telephone	748		531	
Printing, postage & stationery	735		683	
Advertising & marketing	4,096		1,086	
Travel & subsistence	93		2,552	
Insurance	5,123		977	
Staff welfare	807		178	
Repairs & maintenance	5,208		7,249	
Waste disposal	11,473		13,330	
Household & cleaning	13,602		14,292	
Uniforms & protective clothing	-		457	
Subscriptions	7,265		6,548	
Pest control	1,050		1,061	
Training courses & seminars	460		-	
Computer costs	2,768		2,311	
Sundry expenses	94		151	
Staff recruitment	524		1,370	
Accountancy	2,000		2,085	
Bookkeeping	8,523		6,828	
	<u>543,811</u>	<u>544,320</u>	<u>569,579</u>	<u>548,562</u>
Carried forward				

This page does not form part of the statutory financial statements

CURRY LEAF CAFE LIMITED

**Trading and Profit and Loss Account
for the year ended 30 September 2023**

	2023		2022	
	£	£	£	£
Brought forward	543,811	544,320	569,579	548,562
Payroll costs	2,685		1,835	
Legal & professional fees	-		4,400	
Bad debts	-		2,693	
		546,496		578,507
		(2,176)		(29,945)
Finance costs				
Bank & credit card charges including interest	7,779		6,656	
Late filing fees & penalties	2,409		285	
Finance lease interest	-		263	
		10,188		7,204
		(12,364)		(37,149)
Depreciation				
Improvements to property	5,212		5,642	
Plant & machinery	2,711		2,106	
Fixtures & fittings	2,080		2,773	
		10,003		10,521
NET LOSS		(22,367)		(47,670)

This page does not form part of the statutory financial statements