

## **Statement of Consent to Prepare Abridged Financial Statements**

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All of the members of Rose's Caribbean Cuisine Limited have consented to the preparation of the abridged statement of comprehensive income and the abridged statement of financial position for the year ending 28 February 2018 in accordance with Section 444(2A) of the Companies Act 2006.

COMPANY REGISTRATION NUMBER: 10488768

**Rose's Caribbean Cuisine Limited**  
**Unaudited Abridged Financial Statements**  
**28 February 2018**

# **Rose's Caribbean Cuisine Limited**

## **Abridged Financial Statements**

**Year ended 28 February 2018**

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# **Rose's Caribbean Cuisine Limited**

## **Directors' Report**

### **Year ended 28 February 2018**

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The directors present their report and the unaudited abridged financial statements of the company for the year ended 28 February 2018 .

#### **Principal activities**

The principal activity of the company during the year was that of take-away food shop and mobile food stands.

#### **Directors**

The directors who served the company during the year were as follows:

Ms Melesia T Williamson

Mrs Althea Rose Sappleton

#### **Small company provisions**

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

This report was approved by the board of directors on 22 March 2018 and signed on behalf of the board by:

Mrs Althea Rose Sappleton

Director

Registered office:

136 St Albans Road

Watford

WD24 4FT

# Rose's Caribbean Cuisine Limited

## Abridged Statement of Comprehensive Income

Year ended 28 February 2018

		2018	2017
	Note	£	£
<b>Gross profit</b>		11,977	—
Distribution costs		5,203	—
Administrative expenses		8,832	—
		-----	----
<b>Operating loss</b>		( 2,058)	—
Interest payable and similar expenses		1,089	—
		-----	----
<b>Loss before taxation</b>	<b>5</b>	( 3,147)	—
Tax on loss		—	—
		-----	----
<b>Loss for the financial year and total comprehensive income</b>		( 3,147)	—
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All the activities of the company are from continuing operations.

The company has no other recognised items of income and expenses other than the results for the year as set out above.

# Rose's Caribbean Cuisine Limited

## Abridged Statement of Financial Position

**28 February 2018**

		2018	2017
	Note	£	£
<b>Fixed assets</b>			
Tangible assets	6	3,750	—
<b>Current assets</b>			
Stocks		2,500	—
Debtors		1,200	—
Cash at bank and in hand		594	10
		-----	---
		4,294	10
<b>Creditors: amounts falling due within one year</b>		11,181	—
		-----	---
<b>Net current (liabilities)/assets</b>		( 6,887)	10
		-----	---
<b>Total assets less current liabilities</b>		( 3,137)	10
		-----	---
<b>Capital and reserves</b>			
Called up share capital		10	10
Profit and loss account		( 3,147)	—
		-----	---
<b>Members (deficit)/funds</b>		( 3,137)	10
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These abridged financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

For the year ending 28 February 2018 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its abridged financial statements for the year in question in accordance with section 476 ;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of abridged financial statements .

These abridged financial statements were approved by the board of directors and authorised for issue on 22 March 2018 , and are signed on behalf of the board by:

Mrs Althea Rose Sappleton

Director

Company registration number: 10488768

# Rose's Caribbean Cuisine Limited

## Statement of Changes in Equity

Year ended 28 February 2018

	Called up share capital	Profit and loss account	Total
	£	£	£
<b>At 1 March 2016</b>	—	—	—
Profit for the year		—	—
Issue of shares	10	—	10
	----	----	----
<b>Total investments by and distributions to owners</b>	10	—	10
<b>At 28 February 2017</b>	10	—	10
Loss for the year		( 3,147)	( 3,147)
	----	-----	-----
<b>Total comprehensive income for the year</b>	—	( 3,147)	( 3,147)
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<b>At 28 February 2018</b>	10	( 3,147)	( 3,137)
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# **Rose's Caribbean Cuisine Limited**

## **Notes to the Abridged Financial Statements**

**Year ended 28 February 2018**

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### **1. General information**

The company is a private company limited by shares, registered in England and Wales. The address of the registered office is 136 St Albans Road, Watford, WD24 4FT.

### **2. Statement of compliance**

These abridged financial statements have been prepared in compliance with the provisions of FRS 102 Section 1A, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland'.

### **3. Accounting policies**

#### **Basis of preparation**

The abridged financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

The abridged financial statements are prepared in sterling, which is the functional currency of the entity.

#### **Depreciation**

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and fittings	-	25% straight line
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#### **Stocks**

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

#### **Defined contribution plans**

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund. When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as a finance cost in profit or loss in the period in which it arises.



#### 4. Employee numbers

The average number of persons employed by the company during the year, including the directors, amounted to 2 (2017: Nil).

#### 5. Profit before taxation

Loss before taxation is stated after charging:

	2018	2017
	£	£
Depreciation of tangible assets	1,250	—
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#### 6. Tangible assets

	£
<b>Cost</b>	
Additions	5,000
	-----
<b>At 28 February 2018</b>	5,000
	-----
<b>Depreciation</b>	
Charge for the year	1,250
	-----
<b>At 28 February 2018</b>	1,250
	-----
<b>Carrying amount</b>	
<b>At 28 February 2018</b>	3,750
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At 28 February 2017	—
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#### 7. Financial instruments at fair value

There are no requirements for financial instruments disclosures.

#### 8. Directors' advances, credits and guarantees

There are no material transactions with the directors requiring further disclosure other than as disclosed within creditors due within one year.

# **Rose's Caribbean Cuisine Limited**

## **Management Information**

**Year ended 28 February 2018**

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The following pages do not form part of the abridged financial statements.

# Rose's Caribbean Cuisine Limited

## Detailed Abridged Income Statement

Year ended 28 February 2018

	2018	2017
	£	£
<b>Turnover</b>		
Sales	104,426	—
Card payment income	517	—
	-----	----
	104,943	—
<b>Cost of sales</b>		
Beverage & food purchases	24,299	—
Meat purchases	20,278	—
Resturant supplies	151	—
Alarm & security expenses	803	—
Cleaning expenses	638	—
Waste removal	1,115	—
Equipment hire	51	—
Building insurance	1,106	—
Business insurance	162	—
Rent, rates & water	16,794	—
Light & heat	2,102	—
Kitchen equipment	1,691	—
Repairs & maintenance	6,079	—
Wages and salaries	15,645	—
Social security costs	2,346	—
Pension costs - defined contribution	396	—
Subcontractor costs	1,810	—
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	95,466	—
Closing stock	2,500	—
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	92,966	—
	-----	----
<b>Gross profit</b>	11,977	—
<b>Overheads</b>		
<b>Distribution costs</b>		
Delivery expenses	446	—
Commission expense	997	—
Advertising & promotion expenses	3,760	—
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	5,203	—

# Rose's Caribbean Cuisine Limited

## Detailed Abridged Income Statement *(continued)*

Year ended 28 February 2018

	2018	2017
	£	£
<b>Administrative expenses</b>		
Travel and subsistence	1,421	—
Telephone	1,286	—
Office expenses	59	—
Computer expenses	1,617	—
Subscriptions	93	—
Printing postage and stationery	352	—
Staff welfare	87	—
Legal and professional fees	839	—
Accountancy fees	1,828	—
Depreciation of tangible assets	1,250	—
	-----	----
	8,832	—
	-----	----
	14,035	—
	-----	----
<b>Operating loss</b>	( 2,058)	—
Interest payable and similar expenses	(1,089)	—
	-----	----
<b>Loss before taxation</b>	(3,147)	—
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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.