

Registered number: SC508869

**10 CAFE BAR LIMITED
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025**

10 CAFE BAR LIMITED

COMPANY INFORMATION

Directors	Mr Alan John Hampton Mrs Caroline Hampton Mr Brett Aston Hampton Mr Dexter Elliott Hampton
Company secretary	Mrs Caroline Hampton
Registered number	SC508869
Registered office	Sunnydene 97a Glamis Road Forfar Angus DD8 1DR
Accountants	EQ Accountants Limited Chartered Accountants Westby 64 West High Street Forfar Angus DD8 1BJ

STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2025

		2025 £	2024 £
Fixed assets			
Tangible assets	4	<u>17,589</u>	<u>20,811</u>
		17,589	20,811
Current assets			
Stocks		15,352	18,896
Debtors: amounts falling due within one year	5	12,106	9,534
Cash at bank and in hand		<u>24,309</u>	<u>30,031</u>
		51,767	58,461
Creditors: amounts falling due within one year	6	<u>(77,140)</u>	<u>(77,018)</u>
Net current liabilities		<u>(25,373)</u>	<u>(18,557)</u>
Total assets less current liabilities		<u>(7,784)</u>	<u>2,254</u>
Creditors: amounts falling due after more than one year	7	(836)	(10,833)
Provisions for liabilities			
Deferred Taxation		<u>(2,310)</u>	<u>(2,715)</u>
		(2,310)	(2,715)
Net liabilities		<u>(10,930)</u>	<u>(11,294)</u>
Capital and reserves			
Called up share capital		100	100
Profit and loss account		<u>(11,030)</u>	<u>(11,394)</u>
		<u>(10,930)</u>	<u>(11,294)</u>

10 CAFE BAR LIMITED
REGISTERED NUMBER: SC508869

STATEMENT OF FINANCIAL POSITION (CONTINUED)
AS AT 30 JUNE 2025

The directors consider that the Company is entitled to exemption from audit under section 477 of the Companies Act 2006 and members have not required the Company to obtain an audit for the year in question 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 financial statements.

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

The Company has opted not to file the statement of income and retained earnings in accordance with provisions applicable to companies subject to the small companies' regime.

The financial statements were approved and authorised for issue by the board and were signed on its behalf on 30 October 2025.

Mr Alan John Hampton
Director

The notes on pages 3 to 8 form part of these financial statements.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025**

1. General information

10 Cafe Bar Limited is a private limited company limited by shares and incorporated in Scotland. The registered office is Sunnydene, 97a Glamis Road, Forfar, Angus, DD8 1DR and the Company registration number is SC508869.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention unless otherwise specified within these accounting policies and in accordance with FRS 102 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland' and the requirements of the Companies Act 2006. 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 following principal accounting policies have been applied:

2.2 Going concern

The accounts have been prepared on the going concern basis. The profit and loss reserves are negative and the company is dependant on the continuing support from the directors. The directors have confirmed that they intend to support the company for the foreseeable future.

2.3 Turnover

Turnover is recognised to the extent that it is probable that the economic benefits will flow to the Company and the turnover can be reliably measured. Turnover is measured as the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes. The following criteria must also be met before turnover is recognised:

Sale of goods

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

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

2.4 Tangible fixed assets

Tangible fixed assets under the cost model are stated at historical cost less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025

2. *Accounting policies (continued)*

2.4 *Tangible fixed assets (continued)*

Depreciation is charged so as to allocate the cost of assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Tenants Improvements	- 10% straight line
Plant and machinery	- 25% straight line
Fixtures and fittings	- 25% straight line

The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date.

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in profit or loss.

2.5 *Stocks*

Stocks are stated at the lower of cost and net realisable value, being the estimated selling price less costs to complete and sell. Cost is based on the cost of purchase on a first in, first out basis. Work in progress and finished goods include labour and attributable overheads.

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.

2.6 *Financial instruments*

The Company has elected to apply the provisions of Section 11 "Basic Financial Instruments" of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Company's Statement of financial position when the Company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

2.7 *Pensions*

Defined contribution pension plan

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 profit or loss when they fall due. Amounts not paid are shown in accruals as a liability in the Statement of financial position. The assets of the plan are held separately from the Company in independently administered funds.

2.8 *Interest income*

Interest income is recognised in profit or loss using the effective interest method.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025

2. *Accounting policies (continued)*

2.9 *Borrowing costs*

All borrowing costs are recognised in profit or loss in the year in which they are incurred.

2.10 *Provisions for liabilities*

Provisions are recognised when an event has taken place that gives rise to a legal or constructive obligation, a transfer of economic benefits is probable and a reliable estimate can be made.

Provisions are measured as the best estimate of the amount required to settle the obligation, taking into account the related risks and uncertainties.

Increases in provisions are generally charged as an expense to profit or loss.

2.11 *Current and deferred taxation*

The tax expense for the year comprises current and deferred tax. Tax is recognised in profit or loss except that a charge attributable to an item of income and expense recognised as other comprehensive income or to an item recognised directly in equity is also recognised in other comprehensive income or directly in equity respectively.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the reporting date in the countries where the Company operates and generates income.

Deferred tax balances are recognised in respect of all timing differences that have originated but not reversed by the reporting date, except that:

- The recognition of deferred tax assets is limited to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits; and
- Any deferred tax balances are reversed if and when all conditions for retaining associated tax allowances have been met.

Deferred tax balances are not recognised in respect of permanent differences except in respect of business combinations, when deferred tax is recognised on the differences between the fair values of assets acquired and the future tax deductions available for them and the differences between the fair values of liabilities acquired and the amount that will be assessed for tax. Deferred tax is determined using tax rates and laws that have been enacted or substantively enacted by the reporting date.

3. *Employees*

The average monthly number of employees, including directors, during the year was 16 (2024 - 16).

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025

4. *Tangible fixed assets*

	Tenants improvements £	Plant and machinery £	Fixtures and fittings £	Total £
Cost or valuation				
At 1 July 2024	10,864	15,204	13,037	39,105
At 30 June 2025	<u>10,864</u>	<u>15,204</u>	<u>13,037</u>	<u>39,105</u>
Depreciation				
At 1 July 2024	4,345	6,476	7,473	18,294
Charge for the year on owned assets	1,087	1,782	353	3,222
At 30 June 2025	<u>5,432</u>	<u>8,258</u>	<u>7,826</u>	<u>21,516</u>
Net book value				
At 30 June 2025	<u><u>5,432</u></u>	<u><u>6,946</u></u>	<u><u>5,211</u></u>	<u><u>17,589</u></u>
<i>At 30 June 2024</i>	<u><u>6,519</u></u>	<u><u>8,728</u></u>	<u><u>5,564</u></u>	<u><u>20,811</u></u>

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025

5. *Debtors*

	2025 £	2024 £
Other debtors	1,129	(2,091)
Prepayments and accrued income	10,977	11,625
	<u>12,106</u>	<u>9,534</u>

6. *Creditors: Amounts falling due within one year*

	2025 £	2024 £
Bank loans	9,997	10,000
Trade creditors	38,377	39,925
Other taxation and social security	13,602	13,372
Other creditors	2,045	3,736
Accruals and deferred income	13,119	9,985
	<u>77,140</u>	<u>77,018</u>

7. *Creditors: Amounts falling due after more than one year*

	2025 £	2024 £
Bank loans	836	10,833
	<u>836</u>	<u>10,833</u>

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025**

8. Loans

Analysis of the maturity of loans is given below:

	2025	2024
	£	£
Amounts falling due within one year		
Bank loans	9,997	<i>10,000</i>
	9,997	<i>10,000</i>
Amounts falling due 2-5 years		
Bank loans	836	<i>10,833</i>
	836	<i>10,833</i>
	10,833	<i>20,833</i>

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.