

REGISTERED NUMBER: 04284795 (England and Wales)

ABBREVIATED UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 30 SEPTEMBER 2015
FOR
MB CAFES LIMITED

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FOR THE YEAR ENDED 30 SEPTEMBER 2015**

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MB CAFES LIMITED
COMPANY INFORMATION
FOR THE YEAR ENDED 30 SEPTEMBER 2015

DIRECTOR: C D Free

SECRETARY: Ms L Preddy

REGISTERED OFFICE: The Rectory
Huncote Road
Croft
Leicester
LE9 3GT

REGISTERED NUMBER: 04284795 (England and Wales)

ACCOUNTANTS: Smith Cooper Limited
Chartered Accountants
St Helen's House
King Street
Derby
DE1 3EE

ABBREVIATED BALANCE SHEET
30 SEPTEMBER 2015

	Notes	2015 £	£	2014 £	£
FIXED ASSETS					
Intangible assets	2		36,962		38,762
Tangible assets	3		<u>594,804</u>		<u>747,038</u>
			631,766		785,800
CURRENT ASSETS					
Stocks		22,268		22,441	
Debtors		140,961		135,948	
Cash at bank and in hand		<u>26,763</u>		<u>41,240</u>	
		189,992		199,629	
CREDITORS					
Amounts falling due within one year		<u>449,450</u>		<u>589,394</u>	
NET CURRENT LIABILITIES			<u>(259,458)</u>		<u>(389,765)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			372,308		396,035
PROVISIONS FOR LIABILITIES			<u>59,494</u>		<u>77,480</u>
NET ASSETS			<u><u>312,814</u></u>		<u><u>318,555</u></u>
CAPITAL AND RESERVES					
Called up share capital	4		1,000		1,000
Profit and loss account			<u>311,814</u>		<u>317,555</u>
SHAREHOLDERS' FUNDS			<u><u>312,814</u></u>		<u><u>318,555</u></u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2015.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2015 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and 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.
- (b)

ABBREVIATED BALANCE SHEET - continued
30 SEPTEMBER 2015

The abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the director on 30 June 2016 and were signed by:

C D Free - Director

NOTES TO THE ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 30 SEPTEMBER 2015

1. **ACCOUNTING POLICIES**

Accounting convention

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

Exemption from preparing a cash flow statement

The financial statements do not include a Cash flow statement because the company, as a small reporting entity is exempt from the requirement to prepare such a statement under the Financial Reporting Standard for Smaller Entities (effective April 2008).

Turnover

Turnover comprises revenue recognised by the company in respect of goods supplied during the year exclusive of Value Added Tax. Turnover is recognised at point of sale.

Tangible fixed assets

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

Leasehold Improvements	- 4% on cost and over the period of the lease
Catering equipment	- 33% on cost
Fixtures and fittings	- 20% on cost

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Deferred tax

Full provision is made for deferred tax assets and liabilities arising from all timing differences between the recognition of gains and losses in the financial statements and recognition in the tax computation.

A net deferred tax asset is recognised only if it can be regarded as more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted.

Deferred tax assets and liabilities are calculated at the tax rates expected to be effective at the time the timing differences are expected to reverse.

Deferred tax assets and liabilities are not discounted.

Operating leases

Rentals under operating leases are charged to the Profit and Loss account on a straight line basis over the lease term.

NOTES TO THE ABBREVIATED ACCOUNTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2015

2. INTANGIBLE FIXED ASSETS

	Total £
COST	
At 1 October 2014	154,550
Additions	8,000
Disposals	<u>(11,800)</u>
At 30 September 2015	<u>150,750</u>
AMORTISATION	
At 1 October 2014	115,788
Amortisation for year	9,800
Eliminated on disposal	<u>(11,800)</u>
At 30 September 2015	<u>113,788</u>
NET BOOK VALUE	
At 30 September 2015	<u>36,962</u>
At 30 September 2014	<u>38,762</u>

3. TANGIBLE FIXED ASSETS

	Total £
COST	
At 1 October 2014	1,947,045
Additions	7,117
Disposals	<u>(2,500)</u>
At 30 September 2015	<u>1,951,662</u>
DEPRECIATION	
At 1 October 2014	1,200,007
Charge for year	159,351
Eliminated on disposal	<u>(2,500)</u>
At 30 September 2015	<u>1,356,858</u>
NET BOOK VALUE	
At 30 September 2015	<u>594,804</u>
At 30 September 2014	<u>747,038</u>

4. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:				
Number:	Class:	Nominal value:	2015 £	2014 £
1,000	Ordinary	£1	<u>1,000</u>	<u>1,000</u>

NOTES TO THE ABBREVIATED ACCOUNTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2015

5. RELATED PARTY DISCLOSURES

C D Free

Director of the company

	2015	2014
	£	£
Amount due to related party at the balance sheet date	<u>229,804</u>	<u>396,867</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.