

**REGISTERED NUMBER: 04284795 (England and Wales)**

**ABBREVIATED UNAUDITED ACCOUNTS  
FOR THE YEAR ENDED 30 SEPTEMBER 2016  
FOR  
MB CAFES LIMITED**

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FOR THE YEAR ENDED 30 SEPTEMBER 2016**

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**MB CAFES LIMITED**  
**COMPANY INFORMATION**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2016**

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**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 2016**

	Notes	2016 £	£	2015 £	£
<b>FIXED ASSETS</b>					
Intangible assets	2		60,168		36,962
Tangible assets	3		<u>562,309</u>		<u>594,804</u>
			622,477		631,766
<b>CURRENT ASSETS</b>					
Stocks		20,950		22,268	
Debtors		98,613		140,961	
Cash at bank and in hand		<u>53,625</u>		<u>26,763</u>	
		173,188		189,992	
<b>CREDITORS</b>					
Amounts falling due within one year		<u>405,840</u>		<u>449,450</u>	
<b>NET CURRENT LIABILITIES</b>			<u>(232,652)</u>		<u>(259,458)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			389,825		372,308
<b>PROVISIONS FOR LIABILITIES</b>			<u>57,161</u>		<u>59,494</u>
<b>NET ASSETS</b>			<u><u>332,664</u></u>		<u><u>312,814</u></u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	4		1,000		1,000
Profit and loss account			<u>331,664</u>		<u>311,814</u>
<b>SHAREHOLDERS' FUNDS</b>			<u><u>332,664</u></u>		<u><u>312,814</u></u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2016.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2016 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 2016**

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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 20 June 2017 and were signed by:

C D Free - Director

NOTES TO THE ABBREVIATED ACCOUNTS  
FOR THE YEAR ENDED 30 SEPTEMBER 2016

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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 January 2015).

**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 2016**

**2. INTANGIBLE FIXED ASSETS**

	Total £
<b>COST</b>	
At 1 October 2015	150,750
Additions	32,231
Disposals	<u>(41,300)</u>
At 30 September 2016	<u>141,681</u>
<b>AMORTISATION</b>	
At 1 October 2015	113,788
Amortisation for year	9,025
Eliminated on disposal	<u>(41,300)</u>
At 30 September 2016	<u>81,513</u>
<b>NET BOOK VALUE</b>	
At 30 September 2016	<u>60,168</u>
At 30 September 2015	<u>36,962</u>

**3. TANGIBLE FIXED ASSETS**

	Total £
<b>COST</b>	
At 1 October 2015	1,951,662
Additions	135,494
Disposals	<u>(368,515)</u>
At 30 September 2016	<u>1,718,641</u>
<b>DEPRECIATION</b>	
At 1 October 2015	1,356,858
Charge for year	161,842
Eliminated on disposal	<u>(362,368)</u>
At 30 September 2016	<u>1,156,332</u>
<b>NET BOOK VALUE</b>	
At 30 September 2016	<u>562,309</u>
At 30 September 2015	<u>594,804</u>

**4. CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:				
Number:	Class:	Nominal value:	2016	2015
			£	£
1,000	Ordinary	£1	<u>1,000</u>	<u>1,000</u>

NOTES TO THE ABBREVIATED ACCOUNTS - continued  
FOR THE YEAR ENDED 30 SEPTEMBER 2016

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5. RELATED PARTY DISCLOSURES

During the year, total dividends of £30,740 were paid to the director .

**C D Free**

Director of the company

	2016	2015
	£	£
Amount due to related party at the balance sheet date	<u>115,696</u>	<u>229,804</u>



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