

**REGISTERED NUMBER: 04285266 (England and Wales)**

**Abbreviated Accounts for the Year Ended 31 December 2009**

**for**

**ACB Restaurants Limited**

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# **ACB Restaurants Limited**

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**ACB Restaurants Limited**  
**Company Information**  
**for the Year Ended 31 December 2009**

<b>DIRECTOR:</b>	Ms A Badham
<b>SECRETARY:</b>	R Badham
<b>REGISTERED OFFICE:</b>	Aldreth Pearcroft Road Stonehouse Gloucestershire GL10 2JY
<b>REGISTERED NUMBER:</b>	04285266 (England and Wales)
<b>AUDITORS.</b>	Parcell & Associates Chartered Accountants Registered Auditors Aldreth Pearcroft Road Stonehouse Gloucestershire GL10 2JY
<b>BANKERS:</b>	Nat West Bank St Albans Corporate Office 10 St Peters Street St Albans Hertfordshire AL1 3LY

**Report of the Independent Auditors to  
ACB Restaurants Limited  
Under Section 449 of the Companies Act 2006**

We have examined the abbreviated accounts set out on pages three to six, together with the full financial statements of ACB Restaurants Limited for the year ended 31 December 2009 prepared under Section 396 of the Companies Act 2006

This report is made solely to the company, in accordance with Section 449 of the Companies Act 2006. Our work has been undertaken so that we might state to the company those matters we are required to state to it in a special auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company, for our work, for this report, or for the opinions we have formed.

**Respective responsibilities of director and auditors**

The director is responsible for preparing the abbreviated accounts in accordance with Section 444 of the Companies Act 2006. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated accounts to the Registrar of Companies and whether the abbreviated accounts have been properly prepared in accordance with the Regulations made under that Section and to report our opinion to you.

**Basis of opinion**

We conducted our work in accordance with Bulletin 2008/4 issued by the Auditing Practices Board. In accordance with that Bulletin we have carried out the procedures we consider necessary to confirm, by reference to the financial statements, that the company is entitled to deliver abbreviated accounts and that the abbreviated accounts to be delivered are properly prepared.

**Opinion**

In our opinion the company is entitled to deliver abbreviated accounts prepared in accordance with Section 444(3) of the Companies Act 2006, and the abbreviated accounts have been properly prepared in accordance with the Regulations made under that Section.



Nick Parcell (Senior Statutory Auditor)  
for and on behalf of Parcell & Associates  
Chartered Accountants  
Registered Auditors  
Aldreth  
Pearcroft Road  
Stonehouse  
Gloucestershire GL10 2JY

30 September 2010

**ACB Restaurants Limited**

**Abbreviated Balance Sheet  
31 December 2009**

	Notes	31 12 09	31 12 08
		£	£
<b>FIXED ASSETS</b>			
Intangible assets	2	151,232	141,876
Tangible assets	3	893,381	617,026
Investments	4	7,500	6,250
		<u>1,052,113</u>	<u>765,152</u>
<b>CURRENT ASSETS</b>			
Stocks		51,263	39,474
Debtors		66,482	29,942
Cash at bank and in hand		478,277	401,609
		<u>596,022</u>	<u>471,025</u>
<b>CREDITORS</b>			
Amounts falling due within one year	5	<u>677,935</u>	<u>687,013</u>
<b>NET CURRENT LIABILITIES</b>		<u>(81,913)</u>	<u>(215,988)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		970,200	549,164
<b>CREDITORS</b>			
Amounts falling due after more than one year	5	(624,034)	(336,182)
<b>PROVISIONS FOR LIABILITIES</b>		<u>(75,166)</u>	<u>(57,361)</u>
<b>NET ASSETS</b>		<u><u>271,000</u></u>	<u><u>155,621</u></u>
<b>CAPITAL AND RESERVES</b>			
Called up share capital	6	1	1
Profit and loss account		270,999	155,620
<b>SHAREHOLDERS' FUNDS</b>		<u><u>271,000</u></u>	<u><u>155,621</u></u>

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 September 2010 and were signed by



Ms A Badham - Director

The notes form part of these abbreviated accounts

# **ACB Restaurants Limited**

## **Notes to the Abbreviated Accounts for the Year Ended 31 December 2009**

### **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)

#### **Turnover**

Turnover represents net invoiced sales of goods, excluding value added tax

#### **Franchise Rights and Franchise Fees**

Franchise Rights and Franchise Fees, being the amounts payable in connection with the acquisition of fast food restaurants in 2001 and subsequently, are being written off over the term of the Franchise agreements

#### **Tangible fixed assets**

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

Plant and machinery etc            - 10% 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**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date

#### **Hire purchase and leasing commitments**

Assets obtained under hire purchase contracts or finance leases are capitalised in the balance sheet. Those held under hire purchase contracts are depreciated over their estimated useful lives. Those held under finance leases are depreciated over their estimated useful lives or the lease term, whichever is the shorter.

The interest element of these obligations is charged to the profit and loss account over the relevant period. The capital element of the future payments is treated as a liability.

Rentals paid under operating leases are charged to the profit and loss account on a straight line basis over the period of the lease.

#### **Pension costs and other post-retirement benefits**

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to the profit and loss account in the period to which they relate.

**ACB Restaurants Limited**

**Notes to the Abbreviated Accounts - continued  
for the Year Ended 31 December 2009**

**2 INTANGIBLE FIXED ASSETS**

	Total £
<b>COST</b>	
At 1 January 2009	184,315
Additions	20,000
	<hr/>
At 31 December 2009	204,315
	<hr/>
<b>AMORTISATION</b>	
At 1 January 2009	42,439
Charge for year	10,644
	<hr/>
At 31 December 2009	53,083
	<hr/>
<b>NET BOOK VALUE</b>	
At 31 December 2009	151,232
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At 31 December 2008	141,876
	<hr/>

**3 TANGIBLE FIXED ASSETS**

	Total £
<b>COST</b>	
At 1 January 2009	848,235
Additions	384,180
	<hr/>
At 31 December 2009	1,232,415
	<hr/>
<b>DEPRECIATION</b>	
At 1 January 2009	231,208
Charge for year	107,826
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At 31 December 2009	339,034
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<b>NET BOOK VALUE</b>	
At 31 December 2009	893,381
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At 31 December 2008	617,027
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# ACB Restaurants Limited

## Notes to the Abbreviated Accounts - continued for the Year Ended 31 December 2009

### 4 FIXED ASSET INVESTMENTS

	Investments other than loans £
<b>COST</b>	
At 1 January 2009	6,250
Additions	<u>1,250</u>
At 31 December 2009	<u>7,500</u>
<b>NET BOOK VALUE</b>	
At 31 December 2009	<u>7,500</u>
At 31 December 2008	<u>6,250</u>

### 5 CREDITORS

Creditors include an amount of £743,515 (31 12 08 - £508,598) for which security has been given

They also include the following debts falling due in more than five years

	31 12 09 £	31 12 08 £
Repayable by instalments	<u>146,111</u>	<u>15,385</u>

### 6 CALLED UP SHARE CAPITAL

Allotted, issued and fully paid Number	Class	Nominal value	31 12 09 £	31 12 08 £
1	Ordinary shares	£1	<u>1</u>	<u>1</u>