

Registered Number 04597788

WRAGBY FISH BAR LIMITED

Abbreviated Accounts

31 December 2013

Abbreviated Balance Sheet as at 31 December 2013

	Notes	2013	2012
		£	£
Fixed assets			
Intangible assets	2	28,970	32,189
Tangible assets	3	4,863	5,541
		<u>33,833</u>	<u>37,730</u>
Current assets			
Stocks		2,133	2,345
Cash at bank and in hand		1,550	330
		<u>3,683</u>	<u>2,675</u>
Prepayments and accrued income		448	488
Creditors: amounts falling due within one year		(30,052)	(35,707)
Net current assets (liabilities)		<u>(25,921)</u>	<u>(32,544)</u>
Total assets less current liabilities		<u>7,912</u>	<u>5,186</u>
Provisions for liabilities		(789)	(886)
Accruals and deferred income		(1,756)	(1,740)
Total net assets (liabilities)		<u>5,367</u>	<u>2,560</u>
Capital and reserves			
Called up share capital	4	100	100
Profit and loss account		5,267	2,460
Shareholders' funds		<u>5,367</u>	<u>2,560</u>

- For the year ending 31 December 2013 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.
- The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
- These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the Board on 17 February 2014

And signed on their behalf by:

J A Banks, Director

J Banks, Director

Notes to the Abbreviated Accounts for the period ended 31 December 2013**1 Accounting Policies****Basis of measurement and preparation of accounts**

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

Turnover policy

The turnover shown in the profit and loss account represents amounts invoiced during the year, exclusive of Value Added Tax.

Tangible assets depreciation policy

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

Equipment - 25% reducing balance

Intangible assets amortisation policy

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

Goodwill - 20 years straight line

Valuation information and policy

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

Other accounting policies

Deferred taxation

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more, or right to pay less or to receive more, tax.

Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as either financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

2 Intangible fixed assets

£

Cost

At 1 January 2013

64,379

Additions	-
Disposals	-
Revaluations	-
Transfers	-
At 31 December 2013	<u>64,379</u>
Amortisation	
At 1 January 2013	32,190
Charge for the year	3,219
On disposals	-
At 31 December 2013	<u>35,409</u>
Net book values	
At 31 December 2013	<u>28,970</u>
At 31 December 2012	<u>32,189</u>

3 Tangible fixed assets

	£
Cost	
At 1 January 2013	22,334
Additions	953
Disposals	-
Revaluations	-
Transfers	-
At 31 December 2013	<u>23,287</u>
Depreciation	
At 1 January 2013	16,793
Charge for the year	1,631
On disposals	-
At 31 December 2013	<u>18,424</u>
Net book values	
At 31 December 2013	<u>4,863</u>
At 31 December 2012	<u>5,541</u>

4 Called Up Share Capital

Allotted, called up and fully paid:

	2013	2012
	£	£
100 Ordinary shares of £1 each	100	100

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