

Registered number
5271681

Agora Restaurants Limited

Abbreviated Accounts

30 November 2010



Agora Restaurants Limited**Registered number:** 5271681**Abbreviated Balance Sheet
as at 30 November 2010**

	Notes	2010 £	2009 £
Fixed assets			
Intangible assets	2	198,000	220,000
Tangible assets	3	52,453	67,877
		<u>250,453</u>	<u>287,877</u>
Current assets			
Stocks		3,029	3,724
Debtors		10,000	14,000
Cash at bank and in hand		42,743	45,339
		<u>55,772</u>	<u>63,063</u>
Creditors: amounts falling due within one year		<u>(74,145)</u>	<u>(75,293)</u>
Net current liabilities		(18,373)	(12,230)
Net assets		<u>232,080</u>	<u>275,647</u>
Capital and reserves			
Called up share capital	4	1,000	1,000
Profit and loss account		231,080	274,647
Shareholders' funds		<u>232,080</u>	<u>275,647</u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006

Members have not required the company to obtain an audit in accordance with section 476 of the Act

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime



B. Temelli

Director

Approved by the board on 21 May 2011

Agora Restaurants Limited
Notes to the Abbreviated Accounts
for the year ended 30 November 2010

1 Accounting policies

Basis of preparation

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

Turnover represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers

Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives

Plant and machinery	25% reducing balance method
Motor vehicles	25% reducing balance method

Stocks

Stock is valued at the lower of cost and net realisable value

Deferred taxation

Full provision is made for deferred taxation resulting from timing differences between the recognition of gains and losses in the accounts and their recognition for tax purposes. Deferred taxation is calculated on an un-discounted basis at the tax rates which are expected to apply in the periods when the timing differences will reverse

2 Intangible fixed assets

£

Cost

At 1 December 2009	330,000
At 30 November 2010	<u>330,000</u>

Amortisation

At 1 December 2009	110,000
Provided during the year	<u>22,000</u>
At 30 November 2010	<u>132,000</u>

Net book value

At 30 November 2010	<u>198,000</u>
At 30 November 2009	<u>220,000</u>

Agora Restaurants Limited
Notes to the Abbreviated Accounts
for the year ended 30 November 2010

3 Tangible fixed assets

£

Cost

At 1 December 2009	189,175
At 30 November 2010	<u>189,175</u>

Depreciation

At 1 December 2009	121,298
Charge for the year	<u>15,424</u>
At 30 November 2010	<u>136,722</u>

Net book value

At 30 November 2010	<u>52,453</u>
At 30 November 2009	<u>67,877</u>

4 Share capital

**Nominal
value**

**2010
Number**

**2010
£**

**2009
£**

Allotted, called up and fully paid
Ordinary shares

£1 each

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1,000

1,000