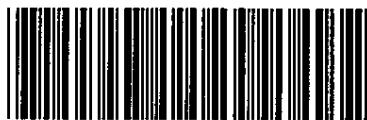


ABP Restaurants Limited

**Unaudited abbreviated accounts for the
year ended 31 May 2010
(Amending)**

Registered number 06534995

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04/01/2013

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Balance sheet**as at 31 May 2010**

	<i>Note</i>	2010 £	2009 £
Fixed assets			
Intangible assets	2	132,000	148,500
Tangible assets	3	118,334	126,806
		<u>250,334</u>	<u>275,306</u>
Current assets			
Stocks		9,338	9,339
Debtors		-	12,322
		<u>9,338</u>	<u>21,661</u>
Creditors amounts falling due within one year		(281,982)	(287,118)
Net current liabilities		<u>(272,644)</u>	<u>(265,457)</u>
Creditors amounts falling due after more than one year		(27,840)	(37,388)
Net liabilities		<u>(50,150)</u>	<u>(27,539)</u>
Capital and reserves			
Called up share capital		300	300
Profit and loss account		(50,450)	(27,839)
Equity shareholders' funds		<u>(50,150)</u>	<u>(27,539)</u>

The accounts are prepared in accordance with the special provisions of Part VII of the Companies Act relating to small companies

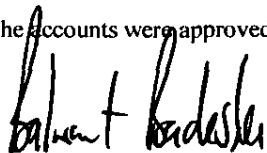
For the year ending 31 May 2010 the company was entitled to exemption from audit under section 477 (2) of the Companies Act 2006

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 responsibility for

- i) ensuring the company keeps accounting records which comply with Section 386, and
- ii) preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year, and of its profit or loss for the financial year, in accordance with the requirements of section 393, and which otherwise comply with the requirements of the Companies Act relating to accounts, so far as is applicable to the company

The accounts were approved on 20 June 2011 by



Balwant Badesha
Director

Notes

(forming part of the financial statements)

1 Accounting policies

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company's financial statements

Basis of preparation

The financial statements have been prepared under the historical cost accounting rules and in accordance with the Financial Reporting Standard for Smaller Entities (effective June 2002)

Leases

Assets acquired under finance leases are capitalised and the outstanding future lease obligations are shown in creditors. Operating lease rentals are charged to the profit and loss account on a straight line basis over the period of the lease

Stocks

Stocks are stated at the lower of cost and net realisable value

Taxation

Deferred tax is recognised, without discounting, in respect of all timing differences between the treatment of certain items for taxation and accounting purposes which have arisen but not reversed by the balance sheet date, except as otherwise required by FRS 19

Turnover

Turnover represents the amounts (excluding Value Added Tax) derived from the provision of goods to third party customers

Intangible fixed assets

Intangibles assets are carried at cost less amortisation and any provisions for impairment. They are amortised over their useful economic life, not exceeding 20 years

Tangible fixed assets

Fixed assets are present at historical cost. Depreciation is provided to write off the cost of fixed assets over their estimated useful economic life at the following rates

Fixtures and equipment	25%
Leasehold improvements	10%

Notes

(forming part of the financial statements)

2 Intangible assets

	Goodwill £
At 1 June 2009	165,000
Additions	—
At 31 May 2010	165,000
Depreciation	
At 1 June 2009	16,500
Charge for year	16,500
At 31 May 2010	33,000
Net book value	
At 31 May 2010	132,000
At 31 May 2009	148,500

The goodwill arose on the acquisition by the company of the trade and assets of a restaurant business in May 2008 and is being amortised over 10 years, which the directors consider to be its useful economic life

3 Fixed assets

	Fixtures and equipment £	Leasehold improvements £	Total £
At 1 June 2009	23,138	121,187	144,325
Additions	7,387	3,891	11,278
At 31 May 2010	30,525	125,078	155,603
Depreciation			
At 1 June 2009	5,400	12,119	17,519
Charge for year	7,631	12,119	19,750
At 31 May 2010	13,031	24,238	37,269
Net book value			
At 31 May 2010	17,494	100,840	118,334
At 31 May 2009	17,738	109,068	126,806