

Registered Number 06534995

ABP RESTAURANTS LIMITED

Abbreviated Accounts

31 May 2013

Abbreviated Balance Sheet as at 31 May 2013

	Notes	2013	2012
		£	£
Fixed assets			
Intangible assets	2	82,500	99,000
Tangible assets	3	75,335	90,458
		<u>157,835</u>	<u>189,458</u>
Current assets			
Stocks		9,338	9,338
Cash at bank and in hand		215	215
		<u>9,553</u>	<u>9,553</u>
Creditors: amounts falling due within one year		<u>(139,712)</u>	<u>(190,641)</u>
Net current assets (liabilities)		<u>(130,159)</u>	<u>(181,088)</u>
Total assets less current liabilities		<u>27,676</u>	<u>8,370</u>
Creditors: amounts falling due after more than one year		<u>(27,206)</u>	<u>(39,588)</u>
Total net assets (liabilities)		<u>470</u>	<u>(31,218)</u>
Capital and reserves			
Called up share capital	4	300	300
Profit and loss account		170	(31,518)
Shareholders' funds		<u>470</u>	<u>(31,218)</u>

- For the year ending 31 May 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 27 February 2014

And signed on their behalf by:

Balwant Badesha, Director

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

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)

Turnover policy

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

Tangible assets depreciation policy

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%

Intangible assets amortisation policy

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

Other accounting policies**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.

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.

2 Intangible fixed assets

	£
Cost	
At 1 June 2012	165,000
Additions	-
Disposals	-
Revaluations	-
Transfers	-
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At 31 May 2013	<u>165,000</u>
Amortisation	
At 1 June 2012	66,000
Charge for the year	16,500
On disposals	-
At 31 May 2013	<u>82,500</u>
Net book values	
At 31 May 2013	<u>82,500</u>
At 31 May 2012	<u>99,000</u>

3 Tangible fixed assets

	<i>£</i>
Cost	
At 1 June 2012	173,944
Additions	4,613
Disposals	-
Revaluations	-
Transfers	-
At 31 May 2013	<u>178,557</u>
Depreciation	
At 1 June 2012	83,486
Charge for the year	19,736
On disposals	-
At 31 May 2013	<u>103,222</u>
Net book values	
At 31 May 2013	<u>75,335</u>
At 31 May 2012	<u>90,458</u>

4 Called Up Share Capital

Allotted, called up and fully paid:

	<i>2013</i>	<i>2012</i>
	<i>£</i>	<i>£</i>
300 Ordinary shares of £1 each	300	300

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