

**ABBREVIATED ACCOUNTS  
FOR THE YEAR ENDED 31 DECEMBER 2014  
FOR  
BROUGE BISTROS LTD**

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**for the Year Ended 31 December 2014**

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**BROUGE BISTROS LTD (REGISTERED NUMBER: 07801709)****ABBREVIATED BALANCE SHEET****31 December 2014**

	Notes	2014 £	£	2013 £	£
<b>FIXED ASSETS</b>					
Intangible assets	2		24,215		30,675
Tangible assets	3		<u>62,002</u>		<u>52,726</u>
			86,217		83,401
<b>CURRENT ASSETS</b>					
Stocks		75,000		25,000	
Debtors		53,116		5,142	
Cash at bank and in hand		<u>50,972</u>		<u>122,030</u>	
		179,088		152,172	
<b>CREDITORS</b>					
Amounts falling due within one year	4	<u>146,315</u>		<u>111,750</u>	
<b>NET CURRENT ASSETS</b>			<u>32,773</u>		<u>40,422</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			118,990		123,823
<b>CREDITORS</b>					
Amounts falling due after more than one year	4		<u>9,800</u>		<u>-</u>
<b>NET ASSETS</b>			<u>109,190</u>		<u>123,823</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	5		140		140
Share premium			108,451		108,451
Profit and Loss Account			<u>599</u>		<u>15,232</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>109,190</u>		<u>123,823</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2014.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2014 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.
- (b)

**ABBREVIATED BALANCE SHEET - continued**  
**31 December 2014**

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 Board of Directors on 11 September 2015 and were signed on its behalf by:

B Llangozi - Director

**NOTES TO THE ABBREVIATED ACCOUNTS  
for the Year Ended 31 December 2014**

**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 and services, excluding value added tax.

**Goodwill**

Goodwill is being amortised evenly over the term of the leasehold premises.

**Tangible fixed assets**

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

Equipment, furniture and fittings - 20% on reducing balance

**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**

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

**2. INTANGIBLE FIXED ASSETS**

	Total £
<b>COST</b>	
At 1 January 2014	
and 31 December 2014	<u>43,595</u>
<b>AMORTISATION</b>	
At 1 January 2014	12,920
Amortisation for year	<u>6,460</u>
At 31 December 2014	<u>19,380</u>
<b>NET BOOK VALUE</b>	
At 31 December 2014	<u>24,215</u>
At 31 December 2013	<u>30,675</u>

**NOTES TO THE ABBREVIATED ACCOUNTS - continued**  
**for the Year Ended 31 December 2014**

**3. TANGIBLE FIXED ASSETS**

	Total £
<b>COST</b>	
At 1 January 2014	78,921
Additions	22,526
At 31 December 2014	<u>101,447</u>
<b>DEPRECIATION</b>	
At 1 January 2014	26,195
Charge for year	13,250
At 31 December 2014	<u>39,445</u>
<b>NET BOOK VALUE</b>	
At 31 December 2014	<u>62,002</u>
At 31 December 2013	<u>52,726</u>

**4. CREDITORS**

Creditors include an amount of £ 16,732 for which security has been given.

**5. CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:		Nominal value:	2014 £	2013 £
Number:	Class:			
140	Ordinary shares	£1	<u>140</u>	<u>140</u>

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