

Abbreviated Unaudited Accounts
for the Period 1 March 2009 to 27 June 2009
for
A B C (Kirkcaldy) Limited



A B C (Kirkcaldy) Limited

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for the Period 1 March 2009 to 27 June 2009**

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A B C (Kirkcaldy) Limited

**Company Information
for the Period 1 March 2009 to 27 June 2009**

DIRECTOR: Mrs Y Y Fong

SECRETARY: Mr S T Fong

REGISTERED OFFICE: 9 Ainslie Place
Edinburgh
EH3 6AT

REGISTERED NUMBER: SC238178 (Scotland)

ACCOUNTANTS: Whitelaw Wells
9 Ainslie Place
Edinburgh
EH3 6AT

BANKERS: Bank of Scotland
PO Box 10
Kirkcaldy
Fife
KY1 3PA

A B C (Kirkcaldy) Limited**Abbreviated Balance Sheet
27 June 2009**

	Notes	2009 £	£	2009 £	£
FIXED ASSETS					
Intangible assets	2		-		-
Tangible assets	3		-		68
			<u>-</u>		<u>68</u>
			-		68
CURRENT ASSETS					
Stocks		1,800		1,884	
Debtors		1,817		508	
Cash at bank and in hand		30,449		44,574	
		<u>34,066</u>		<u>46,966</u>	
CREDITORS					
Amounts falling due within one year		<u>10,581</u>		<u>13,992</u>	
NET CURRENT ASSETS			<u>23,485</u>		<u>32,974</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>23,485</u>		<u>33,042</u>
CAPITAL AND RESERVES					
Called up share capital	4		100		100
Profit and loss account			<u>23,385</u>		<u>32,942</u>
SHAREHOLDERS' FUNDS			<u>23,485</u>		<u>33,042</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 27 June 2009.

The members have not required the company to obtain an audit of its financial statements for the period ended 27 June 2009 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges her responsibilities for:

- 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.

The notes form part of these abbreviated accounts

A B C (Kirkcaldy) Limited

Abbreviated Balance Sheet - continued
27 June 2009

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 director on 28 August 2009 and were signed by:

A handwritten signature in black ink, appearing to read 'Mrs Y Y Fong'.

Mrs Y Y Fong - Director

The notes form part of these abbreviated accounts

A B C (Kirkcaldy) Limited

Notes to the Abbreviated Accounts for the Period 1 March 2009 to 27 June 2009

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 invoiced sales of food and drinks, excluding Value Added Tax. The company operated under the VAT Flat Rate Scheme with effect from 1 September 2004.

Goodwill

Goodwill, being the amount paid in connection with the acquisition of a business in 2003, is being amortised evenly over its estimated useful life of five years.

Tangible fixed assets

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

Kitchen equipment	- 25% on cost
Fixtures and fittings	- 20% on cost

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 where transactions or events have occurred at that date that will result in an obligation to pay more, or a right to pay less or to receive more, tax.

Deferred tax assets are recognised only to the extent that the directors consider that it is more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted.

Deferred tax is measured on an undiscounted basis at the rates that are expected to apply in the periods in which timing differences reverse, based on tax rates and laws enacted or substantively enacted at the balance sheet date.

A B C (Kirkcaldy) Limited

**Notes to the Abbreviated Accounts - continued
for the Period 1 March 2009 to 27 June 2009**

2. INTANGIBLE FIXED ASSETS

	Total £
COST	
At 1 March 2009	
and 27 June 2009	<u>30,000</u>
AMORTISATION	
At 1 March 2009	
and 27 June 2009	<u>30,000</u>
NET BOOK VALUE	
At 27 June 2009	<u>-</u>
At 28 February 2009	<u>-</u>

3. TANGIBLE FIXED ASSETS

	Total £
COST	
At 1 March 2009	431
Additions	12,034
Disposals	<u>(12,465)</u>
At 27 June 2009	<u>-</u>
DEPRECIATION	
At 1 March 2009	363
Eliminated on disposal	<u>(363)</u>
At 27 June 2009	<u>-</u>
NET BOOK VALUE	
At 27 June 2009	<u>-</u>
At 28 February 2009	<u>68</u>

4. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2009 £	2009 £
100	Ordinary	£1	<u>100</u>	<u>100</u>