

Registration number 04268921

Northgate Restaurants Limited
Abbreviated accounts
for the year ended 31 December 2012

MONDAY



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Northgate Restaurants Limited

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**Independent auditors' report to Northgate Restaurants Limited
under Section 449 of the Companies Act 2006**

We have examined the abbreviated accounts set out on pages 2 to 5 together with the financial statements of Northgate Restaurants Limited for the year ended 31 December 2012 prepared under Section 396 of the Companies Act 2006

This report is made solely to the company, in accordance with Section 449 of the Companies Act 2006. Our work has been undertaken so that we might state to the company those matters we are required to state to it in a special auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of the director and the auditors

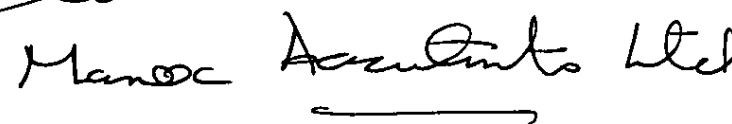
The director is responsible for preparing the abbreviated accounts in accordance with Section 444 of the Companies Act 2006. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated accounts to the Registrar of Companies and whether the abbreviated accounts have been properly prepared in accordance with the regulations made under that section and to report our opinion to you.

Basis of opinion

We conducted our work in accordance with Bulletin 2008/4 "The special auditor's report on abbreviated accounts in the United Kingdom" issued by the Auditing Practices Board. In accordance with that Bulletin we have carried out the procedures we consider necessary to confirm, by reference to the financial statements, that the company is entitled to deliver abbreviated accounts and that the abbreviated accounts to be delivered are properly prepared.

Opinion

In our opinion the company is entitled to deliver abbreviated accounts prepared in accordance with Section 444(3) of the Companies Act 2006, and the abbreviated accounts have been properly prepared in accordance with those provisions.

**Mr C Meehan (senior statutory auditor)
For and on behalf of Manex Accountants Ltd
Chartered Accountants and
Registered Auditors**

17 June 2013

**9 Castle Court 2
Castlegate Way
Dudley
West Midlands
DY1 4RD**

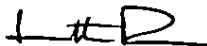
Northgate Restaurants Limited

**Abbreviated balance sheet
as at 31 December 2012**

		2012		2011	
	Notes	£	£	£	£
Fixed assets					
Intangible assets	3		184,640		202,779
Tangible assets	3		481,602		547,434
Investments	3		3,750		3,750
			<u>669,992</u>		<u>753,963</u>
Current assets					
Stocks		34,603		37,135	
Debtors		75,066		75,470	
Cash at bank and in hand		677,318		588,656	
		<u>786,987</u>		<u>701,261</u>	
Creditors: amounts falling due within one year		<u>(838,883)</u>		<u>(925,533)</u>	
Net current liabilities			<u>(51,896)</u>		<u>(224,272)</u>
Total assets less current liabilities			618,096		529,691
Creditors: amounts falling due after more than one year			(94,264)		(134,916)
Provisions for liabilities			<u>(44,737)</u>		<u>(48,338)</u>
Net assets			<u>479,095</u>		<u>346,437</u>
Capital and reserves					
Called up share capital	4		100		100
Profit and loss account			478,995		346,337
Shareholders' funds			<u>479,095</u>		<u>346,437</u>

These abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 and the Financial Reporting Standard for Smaller Entities (effective April 2008) relating to small companies

The abbreviated accounts were approved by the Board on 17 June 2013 and signed on its behalf by



J Roe
Director

Registration number 04268921

The notes on pages 3 to 5 form an integral part of these financial statements.

Northgate Restaurants Limited

Notes to the abbreviated financial statements for the year ended 31 December 2012

1. Accounting policies

1.1. Accounting convention

The accounts are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008)

1.2. Turnover

Turnover represents the total invoice value, excluding value added tax, of sales made during the year and derives from the provision of goods falling within the company's ordinary activities

1.3. Goodwill

Acquired goodwill is written off in equal annual instalments over its estimated useful economic life of 20 years

1.4. Licence fees

Licence fees are valued at cost less accumulated amortisation

Amortisation is calculated to write off the cost in equal annual instalments over their estimated useful life of 20 years

1.5. Stamp Duty

Amortisation is calculated to write off the cost in equal annual instalments over the shorter of the unexpired lease and 20 years

1.6. Tangible fixed assets and depreciation

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows

Plant and equipment	-	between 3 and 10 years straight line
Office equipment	-	3 years straight line

1.7. Leasing

Rentals payable under operating leases are charged against income on a straight line basis over the lease term

1.8. Investments

Fixed asset investments are stated at cost less provision for permanent diminution in value

1.9. Stock

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

1.10. Pensions

The pension costs charged in the financial statements represent the contribution payable by the company during the year

The regular cost of providing retirement pensions and related benefits is charged to the profit and loss account over the employees' service lives on the basis of a constant percentage of earnings

Northgate Restaurants Limited

**Notes to the abbreviated financial statements
for the year ended 31 December 2012**

continued

1.11. Deferred taxation

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, with the following exception

Deferred tax is measured on an undiscounted basis at the tax 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

2 Auditors' remuneration

	2012	2011
	£	£
Auditors' remuneration - audit of the financial statements	<u>1,500</u>	<u>-</u>

3 Fixed assets	Intangible assets	Tangible fixed assets	Investments	Total
	£	£	£	£
Cost				
At 1 January 2012	362,791	797,750	3,750	1,164,291
Additions	-	33,446	-	33,446
At 31 December 2012	<u>362,791</u>	<u>831,196</u>	<u>3,750</u>	<u>1,197,737</u>
Depreciation and Provision for diminution in value				
At 1 January 2012	160,012	250,316	-	410,328
Charge for year	18,139	99,278	-	117,417
At 31 December 2012	<u>178,151</u>	<u>349,594</u>	<u>-</u>	<u>527,745</u>
Net book values				
At 31 December 2012	<u>184,640</u>	<u>481,602</u>	<u>3,750</u>	<u>669,992</u>
At 31 December 2011	<u>202,779</u>	<u>547,434</u>	<u>3,750</u>	<u>753,963</u>

Northgate Restaurants Limited

**Notes to the abbreviated financial statements
for the year ended 31 December 2012**

continued

4. Share capital	2012	2011
	£	£
Authorised		
100,000 Ordinary shares of £1 each	<u>100,000</u>	<u>100,000</u>
Allotted, called up and fully paid		
100 Ordinary shares of £1 each	<u>100</u>	<u>100</u>
Equity Shares		
100 Ordinary shares of £1 each	<u>100</u>	<u>100</u>