

REGISTERED NUMBER. 05786021 (England and Wales)

Abbreviated Unaudited Accounts for the Year Ended 31 August 2011

for

Blue Circle Fish Bar Limited

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COMPANIES HOUSE

Blue Circle Fish Bar Limited

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for the Year Ended 31 August 2011

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Blue Circle Fish Bar Limited

Company Information
for the Year Ended 31 August 2011

DIRECTORS:

C Charalambous
D Charalambous

SECRETARY:

C Charalambous

REGISTERED OFFICE:

141 Front Street
Arnold
Nottingham
NG5 7ED

REGISTERED NUMBER:

05786021 (England and Wales)

Blue Circle Fish Bar Limited

Abbreviated Balance Sheet

31 August 2011

	Notes	31 8 11 £	£	31 8 10 £	£
FIXED ASSETS					
Intangible assets	2		400,000		400,000
Tangible assets	3		40,920		43,886
			<u>440,920</u>		<u>443,886</u>
CURRENT ASSETS					
Stocks		988		1,185	
Debtors		1,221		4,153	
Cash in hand		5,412		10,378	
		<u>7,621</u>		<u>15,716</u>	
CREDITORS					
Amounts falling due within one year		<u>61,547</u>		<u>61,990</u>	
NET CURRENT LIABILITIES			<u>(53,926)</u>		<u>(46,274)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>386,994</u>		<u>397,612</u>
CREDITORS					
Amounts falling due after more than one year			<u>383,816</u>		<u>396,123</u>
NET ASSETS			<u><u>3,178</u></u>		<u><u>1,489</u></u>
CAPITAL AND RESERVES					
Called up share capital	4		100		100
Profit and loss account			<u>3,078</u>		<u>1,389</u>
SHAREHOLDERS' FUNDS			<u><u>3,178</u></u>		<u><u>1,489</u></u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2011

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2011 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
- (b) 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

Blue Circle Fish Bar Limited

Abbreviated Balance Sheet - continued

31 August 2011

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 28 May 2012 and were signed on its behalf by

C Charalambous

C Charalambous - Director

The notes form part of these abbreviated accounts

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, excluding value added tax

Goodwill

Goodwill arising on the acquisition of a business represents the excess of the fair value of the consideration given over the fair value of the identifiable assets and liabilities acquired

Company legislation requires goodwill to be amortised in equal instalments over its estimated useful life, except where departure is necessary in order to ensure that the accounts provide a true and fair view

In the opinion of the directors, and after taking into account the current market conditions, the net realisable value of the goodwill exceeds its balance sheet value, so that amortisation is not appropriate.

A review of the carrying value of the goodwill will be conducted yearly and if it is identified as having been impaired in the period, it will be written down as considered appropriate

Tangible fixed assets

Tangible fixed assets are stated at cost or valuation, net of depreciation and provisions for impairment

Depreciation is provided on all tangible fixed assets, other than investment properties and freehold land, at rates calculated to write off the cost or valuation, less estimated residual value, of each asset over its expected useful life, as follows

Leasehold property	the length of the lease
Fixtures and fittings	20% on a reducing balance basis

Stocks

Stocks are stated at the lower of cost and net realisable value. Net realisable value is based upon estimated selling price, less the further costs expected to be incurred to completion and disposal

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date

2 INTANGIBLE FIXED ASSETS

	Total £
COST	
At 1 September 2010 and 31 August 2011	400,000
NET BOOK VALUE	
At 31 August 2011	400,000
At 31 August 2010	400,000

Blue Circle Fish Bar Limited

Notes to the Abbreviated Accounts - continued
for the Year Ended 31 August 2011

3 TANGIBLE FIXED ASSETS

	Total £
COST	
At 1 September 2010	66,241
Additions	1,650
At 31 August 2011	67,891
DEPRECIATION	
At 1 September 2010	22,355
Charge for year	4,616
At 31 August 2011	26,971
NET BOOK VALUE	
At 31 August 2011	40,920
At 31 August 2010	43,886

4 CALLED UP SHARE CAPITAL

Allotted, issued and fully paid				
Number	Class	Nominal value	31 8 11 £	31 8 10 £
100	Ordinary Shares	1	<u>100</u>	<u>100</u>