

**REGISTERED NUMBER: 05786021 (England and Wales)**

Abbreviated Unaudited Accounts for the Year Ended 31 August 2012

for

Blue Circle Fish Bar Limited



Blue Circle Fish Bar Limited

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for the Year Ended 31 August 2012

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Blue Circle Fish Bar Limited

Company Information  
for the Year Ended 31 August 2012

**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 2012

|                                              | Notes | 31 8 12<br>£    | 31 8 11<br>£    |
|----------------------------------------------|-------|-----------------|-----------------|
| <b>FIXED ASSETS</b>                          |       |                 |                 |
| Intangible assets                            | 2     | 400,000         | 400,000         |
| Tangible assets                              | 3     | 36,871          | 40,920          |
|                                              |       | <u>436,871</u>  | <u>440,920</u>  |
| <b>CURRENT ASSETS</b>                        |       |                 |                 |
| Stocks                                       |       | 932             | 988             |
| Debtors                                      |       | 2,190           | 1,221           |
| Cash at bank and in hand                     |       | 4,977           | 5,412           |
|                                              |       | <u>8,099</u>    | <u>7,621</u>    |
| <b>CREDITORS</b>                             |       |                 |                 |
| Amounts falling due within one year          |       | <u>93,985</u>   | <u>61,547</u>   |
| <b>NET CURRENT LIABILITIES</b>               |       | <u>(85,886)</u> | <u>(53,926)</u> |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b> |       | 350,985         | 386,994         |
| <b>CREDITORS</b>                             |       |                 |                 |
| Amounts falling due after more than one year |       | <u>347,563</u>  | <u>383,816</u>  |
| <b>NET ASSETS</b>                            |       | <u>3,422</u>    | <u>3,178</u>    |
| <b>CAPITAL AND RESERVES</b>                  |       |                 |                 |
| Called up share capital                      | 4     | 100             | 100             |
| Profit and loss account                      |       | <u>3,322</u>    | <u>3,078</u>    |
| <b>SHAREHOLDERS' FUNDS</b>                   |       | <u>3,422</u>    | <u>3,178</u>    |

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2012

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2012 in accordance with Section 476 of the Companies Act 2006

The directors acknowledge their 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

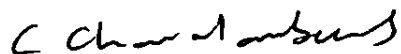
The notes form part of these abbreviated accounts

Blue Circle Fish Bar Limited

Abbreviated Balance Sheet - continued  
31 August 2012

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 2013 and were signed on its behalf by

A handwritten signature in black ink, appearing to read 'C Charalambous', is written over the line.

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<br>£ |
|-------------------------------------------|------------|
| <b>COST</b>                               |            |
| At 1 September 2011<br>and 31 August 2012 | 400,000    |
| <b>NET BOOK VALUE</b>                     |            |
| At 31 August 2012                         | 400,000    |
| At 31 August 2011                         | 400,000    |

Blue Circle Fish Bar Limited

Notes to the Abbreviated Accounts - continued  
for the Year Ended 31 August 2012

**3 TANGIBLE FIXED ASSETS**

|                       | Total<br>£ |
|-----------------------|------------|
| <b>COST</b>           |            |
| At 1 September 2011   | 67,891     |
| Additions             | 65         |
|                       | <hr/>      |
| At 31 August 2012     | 67,956     |
|                       | <hr/>      |
| <b>DEPRECIATION</b>   |            |
| At 1 September 2011   | 26,971     |
| Charge for year       | 4,114      |
|                       | <hr/>      |
| At 31 August 2012     | 31,085     |
|                       | <hr/>      |
| <b>NET BOOK VALUE</b> |            |
| At 31 August 2012     | 36,871     |
|                       | <hr/>      |
| At 31 August 2011     | 40,920     |
|                       | <hr/>      |

**4 CALLED UP SHARE CAPITAL**

| Allotted, issued and fully paid<br>Number | Class           | Nominal<br>value | 31 8 12<br>£    | 31 8 11<br>£    |
|-------------------------------------------|-----------------|------------------|-----------------|-----------------|
| 100                                       | Ordinary Shares | 1                | <hr/> 100 <hr/> | <hr/> 100 <hr/> |