Registration number: 06542607

Beau Eateries Ltd

Unaudited Abbreviated Accounts

for the Year Ended 31 March 2014

Clere's Limited
Chartered Certified Accountants
GN House
119 Holloway Head
Birmingham
West Midlands
B1 1QP

Beau Eateries Ltd
Contents

Abbreviated Balance Sheet	1
Notes to the Abbreviated Accounts	2 to 3

Beau Eateries Ltd
(Registration number: 06542607)
Abbreviated Balance Sheet at 31 March 2014

	Note	2014 £	2013 £
Fixed assets			
Tangible fixed assets		13,698	10,924
Current assets			
Stocks		6,400	5,144
Debtors		10,544	9,373
Cash at bank and in hand		34,363	2,264
		51,307	16,781
Creditors: Amounts falling due within one year		(44,097)	(30,421)
Net current assets/(liabilities)		7,210	(13,640)
Total assets less current liabilities		20,908	(2,716)
Creditors: Amounts falling due after more than one year		(24,814)	(31,787)
Net liabilities		(3,906)	(34,503)
Capital and reserves			
Called up share capital	4	100	100
Profit and loss account		(4,006)	(34,603)
Shareholders' deficit		(3,906)	(34,503)

For the year ending 31 March 2014 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime .

Approved by the Board on 27 October 2014 and signed on its behalf by:

.....
Mr M Rafferty
Director

The notes on pages 2 to 3 form an integral part of these financial statements.

1 Accounting policies

Basis of preparation

The full financial statements, from which these abbreviated accounts have been extracted, 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 amounts chargeable, net of value added tax, in respect of the sale of goods and services to customers.

Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Fixtures and fittings	15% on reducing balance
Motor vehicles	25% on reducing balance
Office equipment	25% on reducing balance

Stock

Stock is valued at the lower of cost and net realisable value, after due regard for obsolete and slow moving stocks. Net realisable value is based on selling price less anticipated costs to completion and selling costs.

Hire purchase and leasing

Rentals payable under operating leases are charged in the profit and loss account on a straight line basis over the lease term.

Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities. Where shares are issued, any component that creates a financial liability of the company is presented as a liability in the balance sheet. The corresponding dividends relating to the liability component are charged as interest expense in the profit and loss account.

2 Fixed assets

	Tangible assets £	Total £
Cost		
At 1 April 2013	13,614	13,614
Additions	5,764	5,764
At 31 March 2014	19,378	19,378
Depreciation		
At 1 April 2013	2,690	2,690
Charge for the year	2,990	2,990
At 31 March 2014	5,680	5,680
Net book value		
At 31 March 2014	13,698	13,698
At 31 March 2013	10,924	10,924

3 Creditors

Included in the creditors are the following amounts due after more than five years:

	2014 £	2013 £
After more than five years by instalments	-	8,730

4 Share capital

Allotted, called up and fully paid shares

	2014		2013	
	No.	£	No.	£
Ordinary of £1 each	100	100	100	100

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