Registered number
06749621

Rockfish Grill and Seafood Market (Bristol) Limited

Abbreviated Accounts

30 April 2016

Rockfish Grill and Seafood Market (Bristol) Limited

Registered number: 06749621

Abbreviated Balance Sheet

as at 30 April 2016

	Notes		2016		2015
			£		£
Fixed assets					
Tangible assets	2		145,322		170,887
Current assets					
Stocks		5,017		5,856	
Debtors		147,113		140,682	
Cash at bank and in hand		23,409		9,085	
		175,539		155,623	
Creditors: amounts falling due within one year		(826,315)		(762,252)	
Net current liabilities			(650,776)		(606,629)
Net liabilities			(505,454)		(435,742)
Capital and reserves					
Called up share capital	3		2		2
Profit and loss account			(505,456)		(435,744)
Shareholders' funds			(505,454)		(435,742)

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

Members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

M H Tonks

Director

Approved by the board on 30 December 2016

Rockfish Grill and Seafood Market (Bristol) Limited

Notes to the Abbreviated Accounts

for the year ended 30 April 2016

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

Turnover

Turnover represents the value, net of value added tax and discounts, of goods provided to customers.

Fixed assets and depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Leasehold property	Straight line over the term of the lease
Plant and machinery	10% straight line
Pre-opening costs	10% straight line

Stocks

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

Leasing and hire purchase commitments

Assets held under finance leases and hire purchase contracts, which are those where substantially all the risks and rewards of ownership of the asset have passed to the company, are capitalised in the balance sheet and depreciated over their useful lives. The corresponding lease or hire purchase obligation is treated in the balance sheet as a liability.

The interest element of the rental obligations is charged to the profit and loss account over the period of the lease and represents a constant proportion of the balance of capital repayments outstanding.

Rentals paid under operating leases are charged to income on a straight line basis over the lease term.

Going concern

At the balance sheet date, the company's liabilities exceeded its assets. The company has received assurances from it's fellow subsidiaries that they will continue to give financial support to the company for twelve months from the date of signing these financial statements.

On this basis, the directors consider it appropriate to prepare the accounts on a going concern basis. However, should the financial support mentioned above not be forthcoming, the going concern basis used in preparing the company's accounts may be invalid and adjustments would have to be made to reduce the value of assets to their realisable amount and to provide for any further liabilities which might arise. The accounts do not include any adjustment to the company's assets or liabilities that might be necessary should this basis not continue to be appropriate.

2 Tangible fixed assets

	£

Cost	
At 1 May 2015	337,649
Additions	9,112
At 30 April 2016	346,761
Depreciation	
At 1 May 2015	166,762
Charge for the year	34,677
At 30 April 2016	201,439
Net book value	
At 30 April 2016	145,322
At 30 April 2015	170,887

3 **Share capital**	**Nominal value**	**2016 Number**	**2016 £**	**2015 £**
Allotted, called up and fully paid:				
Ordinary shares	£1 each	2	2	2

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