REGISTERED NUMBER: SC187101 (Scotland)

Cafe Saint-Honore Limited

Abbreviated Unaudited Accounts

for the Year Ended 31 July 2016

Contents of the Abbreviated Accounts
for the Year Ended 31 July 2016

	Page
Company Information	1
Abbreviated Balance Sheet	2
Notes to the Abbreviated Accounts	4

Cafe Saint-Honore Limited

Company Information
for the Year Ended 31 July 2016

DIRECTORS:	J S Baird N Forbes
REGISTERED OFFICE:	34 North West Thistle Street Lane Edinburgh Midlothian EH2 1EA
REGISTERED NUMBER:	SC187101 (Scotland)
ACCOUNTANTS:	Whitelaw Wells 9 Ainslie Place Edinburgh Midlothian EH3 6AT
BANKERS:	The Co-operative Bank PO Box 250 Skelmersdale WN8 6WT

Abbreviated Balance Sheet
31 July 2016

	Notes	2016 £	£	2015 £	£
FIXED ASSETS					
Intangible assets	2		12,608		18,890
Tangible assets	3		62,320		75,473
			74,928		94,363
CURRENT ASSETS					
Stocks		10,847		9,819	
Debtors	4	154,769		97,389	
Cash at bank		46,588		151,993	
		212,204		259,201	
CREDITORS					
Amounts falling due within one year		114,838		171,061	
NET CURRENT ASSETS			97,366		88,140
TOTAL ASSETS LESS CURRENT LIABILITIES			172,294		182,503
PROVISIONS FOR LIABILITIES			11,314		13,692
NET ASSETS			160,980		168,811

The notes form part of these abbreviated accounts

continued...

Abbreviated Balance Sheet - continued
31 July 2016

	Notes	2016 £	£	2015 £	£
CAPITAL AND RESERVES					
Called up share capital	5		10,280		10,280
Share premium			76,968		76,968
Capital redemption reserve			30,555		30,555
Profit and loss account			43,177		51,008
SHAREHOLDERS' FUNDS			160,980		168,811

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 July 2016.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 July 2016 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 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 23 December 2016 and were signed on its behalf by:

J S Baird - Director

The notes form part of these abbreviated accounts

Notes to the Abbreviated Accounts for the Year Ended 31 July 2016

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 January 2015).

Turnover and revenue recognition
Turnover represents sales of food and drink, excluding value added tax.

Revenue is recognised at the point of sale.

Goodwill
Goodwill, being the amount paid in connection with the acquisition of a business in 1998, is being amortised evenly over its estimated remaining useful economic life of three years.

Intangible fixed assets and amortisation
Trademarks are valued at cost less accumulated amortisation. Amortisation is calculated to write off the cost in equal instalments over their estimated useful economic life of 10 years.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Long leasehold	- 10% on cost
Plant and machinery	- 10% on cost
Fixtures and fittings	- 10% on cost
Motor vehicles	- 25% on cost

Stocks
Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Deferred tax
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.

Deferred tax assets are recognised only to the extent that the directors consider that it is more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted.

Deferred tax is measured on an undiscounted basis at the 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.

Hire purchase and leasing commitments
Rentals paid under operating leases are charged to the profit and loss account on a straight line basis over the period of the lease.

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1. **ACCOUNTING POLICIES - continued**

Pensions
The company operates a defined contribution pension scheme.

2. **INTANGIBLE FIXED ASSETS**

	Total £
COST	
At 1 August 2015 and 31 July 2016	126,180
AMORTISATION	
At 1 August 2015	107,290
Amortisation for year	6,282
At 31 July 2016	113,572
NET BOOK VALUE	
At 31 July 2016	12,608
At 31 July 2015	18,890

3. **TANGIBLE FIXED ASSETS**

	Total £
COST	
At 1 August 2015	188,999
Additions	2,061
At 31 July 2016	191,060
DEPRECIATION	
At 1 August 2015	113,526
Charge for year	15,214
At 31 July 2016	128,740
NET BOOK VALUE	
At 31 July 2016	62,320
At 31 July 2015	75,473

4. **DEBTORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

The aggregate total of debtors falling due after more than one year is £ 94,834 (2015 - £ 94,284)

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5. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2016 £	2015 £
7,505	Ordinary	£1	7,505	7,505
1,109	Ordinary A	£1	1,109	1,109
1,665	Ordinary B	£1	1,665	1,665
1	Ordinary C	£1	1	1
			10,280	10,280

Holders of Ordinary shares have full voting rights. Holders of Ordinary A, B and C shares can only vote on the appointment or removal of directors holding the same class of shares as themselves.

All classes of share have the right to participate in distributions of income.

6. DIRECTORS' ADVANCES, CREDITS AND GUARANTEES

The following advances and credits to directors subsisted during the years ended 31 July 2016 and 31 July 2015:

	2016 £	2015 £
N Forbes		
Balance outstanding at start of year	(1,750)	(2,358)
Amounts advanced	44,714	608
Amounts repaid	-	-
Balance outstanding at end of year	42,964	(1,750)
J S Baird		
Balance outstanding at start of year	(10,871)	(34,245)
Amounts advanced	15,000	25,000
Amounts repaid	(1,373)	(1,626)
Balance outstanding at end of year	2,756	(10,871)

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.