REGISTERED NUMBER: SC303439 (Scotland)

Abbreviated Unaudited Accounts for the Year Ended 31 August 2011

for

The Central Fish & Chips Ltd



The Central Fish & Chips Ltd (Registered number: SC303439)

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for the Year Ended 31 August 2011

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The Central Fish & Chips Ltd

Company Information
for the Year Ended 31 August 2011

DIRECTORS:	A Rossi Mrs L E Rossi
SECRETARY:	Mrs L E Rossi
REGISTERED OFFICE:	7b High Street Bonnybridge Falkirk Stirlingshire FK4 1BX
REGISTERED NUMBER:	SC303439 (Scotland)
ACCOUNTANTS:	McLay, McAlister & McGibbon LLP Chartered Accountants 145 St Vincent Street Glasgow G2 5JF

The Central Fish & Chips Ltd (Registered number: SC303439)

Abbreviated Balance Sheet
31 August 2011

	Notes	31.8.11 £	31.8.10 £
FIXED ASSETS			
Intangible assets	2	61,750	74,100
Tangible assets	3	28,480	35,600
		90,230	109,700
CURRENT ASSETS			
Stocks		-	5,200
Debtors		6,440	6,440
Cash in hand		-	2,144
		6,440	13,784
CREDITORS			
Amounts falling due within one year	4	(50,867)	(52,458)
NET CURRENT LIABILITIES		(44,427)	(38,674)
TOTAL ASSETS LESS CURRENT LIABILITIES		45,803	71,026
CREDITORS			
Amounts falling due after more than one year		(20,224)	(30,076)
PROVISIONS FOR LIABILITIES		(5,981)	(7,476)
NET ASSETS		19,598	33,474
CAPITAL AND RESERVES			
Called up share capital	5	2	2
Profit and loss account		19,596	33,472
SHAREHOLDERS' FUNDS		19,598	33,474

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

continued...

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 13th Dec 2010 and were signed on its behalf by:

Alberto Rossi

A Rossi - Director

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

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, being the amount paid in connection with the acquisition of a business in 2006, is being amortised evenly over its estimated useful life of ten years.

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

Plant and machinery etc - 20% on reducing balance

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

Hire purchase and leasing commitments
Assets obtained under hire purchase contracts or finance leases are capitalised in the balance sheet. Those held under hire purchase contracts are depreciated over their estimated useful lives. Those held under finance leases are depreciated over their estimated useful lives or the lease term, whichever is the shorter.

The interest element of these obligations is charged to the profit and loss account over the relevant period. The capital element of the future payments is treated as a liability.

2. INTANGIBLE FIXED ASSETS

	Total £
COST	
At 1 September 2010 and 31 August 2011	123,500
AMORTISATION	
At 1 September 2010	49,400
Charge for year	12,350
At 31 August 2011	61,750
NET BOOK VALUE	
At 31 August 2011	61,750
At 31 August 2010	74,100

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3. TANGIBLE FIXED ASSETS

	Total £
COST	
At 1 September 2010 and 31 August 2011	44,500
DEPRECIATION	
At 1 September 2010	8,900
Charge for year	7,120
At 31 August 2011	16,020
NET BOOK VALUE	
At 31 August 2011	28,480
At 31 August 2010	35,600

4. CREDITORS

Creditors include an amount of £3,508 (31.8.10 - £15,772) for which security has been given.

5. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	31.8.11 £	31.8.10 £
2	Ordinary	£1	2	2

6. TRANSACTIONS WITH DIRECTORS

During the year the company paid rent of £14,300 (2010 : £15,600) to the directors, A & L Rossi, who personally own the property from which the company trades.

During the year the company charged A & L Rossi rent of £2,000 for the use of the assets and business.