REGISTERED NUMBER: SC303439 (Scotland)

Abbreviated Unaudited Accounts for the Year Ended 31 August 2012

for

The Central Fish & Chips Ltd

Contents of the Abbreviated Accounts
for the Year Ended 31 August 2012

	Page
Company Information	1
Abbreviated Balance Sheet	2
Notes to the Abbreviated Accounts	4
Chartered Accountants' Report	6

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

Abbreviated Balance Sheet
31 August 2012

	Notes	31.8.12 £	31.8.11 £
FIXED ASSETS			
Intangible assets	2	49,400	61,750
Tangible assets	3	22,784	28,480
		72,184	90,230
CURRENT ASSETS			
Debtors		6,528	6,440
Cash at bank		65	-
		6,593	6,440
CREDITORS			
Amounts falling due within one year	4	(41,639)	(50,867)
NET CURRENT LIABILITIES		(35,046)	(44,427)
TOTAL ASSETS LESS CURRENT LIABILITIES		37,138	45,803
CREDITORS			
Amounts falling due after more than one year		(10,635)	(20,224)
PROVISIONS FOR LIABILITIES		(4,557)	(5,981)
NET ASSETS		21,946	19,598
CAPITAL AND RESERVES			
Called up share capital	5	2	2
Profit and loss account		21,944	19,596
SHAREHOLDERS' FUNDS		21,946	19,598

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:

(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 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 23 May 2013 and were signed on its behalf by:

A Rossi - Director

The notes form part of these abbreviated accounts

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

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 services, 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

2. INTANGIBLE FIXED ASSETS

	Total £
COST	
At 1 September 2011 and 31 August 2012	123,500
AMORTISATION	
At 1 September 2011	61,750
Amortisation for year	12,350
At 31 August 2012	74,100
NET BOOK VALUE	
At 31 August 2012	49,400
At 31 August 2011	61,750

3. TANGIBLE FIXED ASSETS

	Total £
COST	
At 1 September 2011 and 31 August 2012	44,500
DEPRECIATION	
At 1 September 2011	16,020
Charge for year	5,696
At 31 August 2012	21,716
NET BOOK VALUE	
At 31 August 2012	22,784
At 31 August 2011	28,480

continued...

4. CREDITORS

Creditors include an amount of £ 0 (31.8.11 - £ 3,508) for which security has been given.

5. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	31.8.12 £	31.8.11 £
2	Ordinary	£1	2	2

6. TRANSACTIONS WITH DIRECTORS

During the year the company paid rent of £nil (2011 : £14,300) to the directors, A & L Rossi, who personally own the property from which the company traded.

During the year the company charged A & L Rossi ,a licence fee of £26,000 (2011 : £2000) for the use of the assets and business.

Chartered Accountants' Report to the Board of Directors
on the Unaudited Financial Statements of
The Central Fish & Chips Ltd

The following reproduces the text of the report prepared for the directors in respect of the company's annual unaudited financial statements, from which the unaudited abbreviated accounts (set out on pages two to five) have been prepared.

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of The Central Fish & Chips Ltd for the year ended 31 August 2012 which comprise the Profit and Loss Account, the Balance Sheet, and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants of Scotland, we are subject to its ethical and other professional requirements which are detailed at http://www.icas.org.uk/accountspreparationguidance.

This report is made solely to the Board of Directors of The Central Fish & Chips Ltd, as a body, in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of The Central Fish & Chips Ltd and state those matters that we have agreed to state to the Board of Directors of The Central Fish & Chips Ltd, as a body, in this report in accordance with the requirements of the Institute of Chartered Accountants of Scotland as detailed at http://www.icas.org.uk/accountspreparationguidance. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and its Board of Directors, as a body, for our work or for this report.

It is your duty to ensure that The Central Fish & Chips Ltd has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of The Central Fish & Chips Ltd. You consider that The Central Fish & Chips Ltd is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of The Central Fish & Chips Ltd. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

McLay, McAlister & McGibbon LLP
Chartered Accountants
145 St Vincent Street
Glasgow
G2 5JF

23 May 2013

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.