REGISTERED NUMBER: SC303439 (Scotland)

Abbreviated Unaudited Accounts for the Year Ended 31 August 2016

for

The Central Fish & Chips Ltd

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

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

Company Information
for the Year Ended 31 August 2016

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 2016

	Notes	31.8.16 £	£	31.8.15 £	£
FIXED ASSETS					
Intangible assets	2		-		12,350
Tangible assets	3		9,333		11,666
			9,333		24,016
CURRENT ASSETS					
Debtors		6,528		6,528	
Cash at bank		5,640		5,927	
		12,168		12,455	
CREDITORS					
Amounts falling due within one year		8,671		7,868	
NET CURRENT ASSETS			3,497		4,587
TOTAL ASSETS LESS CURRENT LIABILITIES			12,830		28,603
PROVISIONS FOR LIABILITIES			1,867		2,333
NET ASSETS			10,963		26,270
CAPITAL AND RESERVES					
Called up share capital	4		2		2
Profit and loss account			10,961		26,268
SHAREHOLDERS' FUNDS			10,963		26,270

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

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 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 notes form part of these abbreviated accounts

continued...

Abbreviated Balance Sheet - continued
31 August 2016

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 16 March 2017 and were signed on its behalf by:

A Rossi - Director

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).

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

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 that result in an obligation to pay more or a right to pay less tax in the future have occurred by the balance sheet date with certain limited exceptions.

Deferred tax assets are recognised only to the extent that it is probable that future taxable profit will be available against which the temporary timing differences can be utilised.

Deferred tax is calculated on an undiscounted basis at the tax rates that are expected to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws enacted or substantively enacted at the balance sheet date.

2. INTANGIBLE FIXED ASSETS

	Total £
COST	
At 1 September 2015 and 31 August 2016	123,500
AMORTISATION	
At 1 September 2015	111,150
Amortisation for year	12,350
At 31 August 2016	123,500
NET BOOK VALUE	
At 31 August 2016	-
At 31 August 2015	12,350

continued...

3. TANGIBLE FIXED ASSETS

	Total
	£
COST	
At 1 September 2015 and 31 August 2016	44,500
DEPRECIATION	
At 1 September 2015	32,834
Charge for year	2,333
At 31 August 2016	35,167
NET BOOK VALUE	
At 31 August 2016	9,333
At 31 August 2015	11,666

4. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	31.8.16 £	31.8.15 £
2	Ordinary	£1	2	2

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.