REGISTERED NUMBER: SC303439 (Scotland)

Unaudited Financial Statements for the Year Ended 31 August 2017

for

The Central Fish & Chips Ltd

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for the Year Ended 31 August 2017

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Company Information
for the Year Ended 31 August 2017

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

Balance Sheet
31 August 2017

	Notes	31.8.17 £	£	31.8.16 £	£
FIXED ASSETS					
Intangible assets	3		-		-
Tangible assets	4		7,467		9,333
			7,467		9,333
CURRENT ASSETS					
Debtors	5	6,440		6,528	
Cash at bank		4,876		5,640	
		11,316		12,168	
CREDITORS					
Amounts falling due within one year	6	7,776		8,671	
NET CURRENT ASSETS			3,540		3,497
TOTAL ASSETS LESS CURRENT LIABILITIES			11,007		12,830
PROVISIONS FOR LIABILITIES			1,419		1,867
NET ASSETS			9,588		10,963
CAPITAL AND RESERVES					
Called up share capital			2		2
Retained earnings			9,586		10,961
SHAREHOLDERS' FUNDS			9,588		10,963

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2017.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2017 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 financial statements

continued...

Balance Sheet - continued
31 August 2017

The financial statements have been prepared and delivered in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the Board of Directors on 9 May 2018 and were signed on its behalf by:

A Rossi - Director

The notes form part of these financial statements

1. STATUTORY INFORMATION

The Central Fish & Chips Ltd is a private company, limited by shares , registered in Scotland. The company's registered number and registered office address can be found on the Company Information page.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements
These financial statements have been prepared in accordance with the provisions of Section 1A "Small Entities" of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

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.

Intangible assets
Intangible assets are initially measured at cost. After initial recognition, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

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

Taxation
Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Deferred tax
Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

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3. INTANGIBLE FIXED ASSETS

	Goodwill £
COST	
At 1 September 2016 and 31 August 2017	123,500
AMORTISATION	
At 1 September 2016 and 31 August 2017	123,500
NET BOOK VALUE	
At 31 August 2017	-
At 31 August 2016	-

4. TANGIBLE FIXED ASSETS

	Plant and machinery etc £
COST	
At 1 September 2016 and 31 August 2017	44,500
DEPRECIATION	
At 1 September 2016	35,167
Charge for year	1,866
At 31 August 2017	37,033
NET BOOK VALUE	
At 31 August 2017	7,467
At 31 August 2016	9,333

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.17 £	31.8.16 £
Other debtors	6,440	6,528

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.17 £	31.8.16 £
Taxation and social security	4,636	4,728
Other creditors	3,140	3,943
	7,776	8,671

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.