Registered Number SC326332

Newtonmore Grill Co Ltd

Abbreviated Accounts

30 June 2011

Company Information

Registered Office:
The Newtonmore Grill Co Ltd
The Grill, Old Perth Road
Newtonmore
Inverness-shire
PH20 1DA

Reporting Accountants:
Peter Munro & Company

15-17 High Street
Kingussie
Inverness-shire
PH21 1HS

Newtonmore Grill Co Ltd **Registered Number SC326332**

Balance Sheet as at 30 June 2011

	Notes	2011		2010	
		£	£	£	£
Fixed assets					
Tangible	2		290,921		298,967
			290,921		298,967
Current assets					
Stocks		6,000		4,200	
Debtors		429		8,177	
Cash at bank and in hand		16,081		16,838	
Total current assets		22,510		29,215	
Creditors: amounts falling due within one year	3	(136,588)		(149,359)	
Net current assets (liabilities)			(114,078)		(120,144)
Total assets less current liabilities			176,843		178,823
Creditors: amounts falling due after more than one year	3		(179,795)		(194,078)
Provisions for liabilities			(1,997)		(1,894)
Total net assets (liabilities)			(4,949)		(17,149)
Capital and reserves					
Called up share capital	4		100		100
Profit and loss account			(5,049)		(17,249)
Shareholders funds			(4,949)		(17,149)

a. For the year ending 30 June 2011 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.
b. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
c. The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
d. These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the board on 27 March 2012

And signed on their behalf by:
B M J Fraser, Director

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 1068 of the Companies Act 2006.

Notes to the Abbreviated Accounts

For the year ending 30 June 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.

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.

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.

Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Freehold property	2% on cost
Plant and machinery	25% on reducing balance
Fixtures and fittings	15% on reducing balance
Computer equipment	33% on cost

2 **Tangible fixed assets**

	Total
Cost	**£**
At 01 July 2010	328,392
Additions	879
Disposals	(580)
At 30 June 2011	328,691
Depreciation	
At 01 July 2010	29,425
Charge for year	8,925
On disposals	(580)
At 30 June 2011	37,770

Net Book Value		
At 30 June 2011		290,921
At 30 June 2010		298,967

3 **Creditors**

	2011	2010
	£	£
Non-instalment debts falling due after 5 years	115,795	130,078

4 **Share capital**

	2011	2010
	£	£
Allotted, called up and fully paid:		
100 Ordinary shares of £1 each	100	100