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REGISTERED NUMBER: SC350139 (Scotland)

REGISTRARS COPY

LIQUE CAFE BAR & CUE SPORTS LIMITED

ABBREVIATED ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2012



Milne Craig
Chartered Accountants
Abercorn House
79 Renfrew Road
Paisley
Renfrewshire
PA3 4DA

I QUE CAFE BAR & CUE SPORTS LIMITED

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FOR THE YEAR ENDED 31 MARCH 2012**

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I QUE CAFE BAR & CUE SPORTS LIMITED

**COMPANY INFORMATION
FOR THE YEAR ENDED 31 MARCH 2012**

DIRECTORS: Kenneth Towns Ronald
Gillian Ronald

SECRETARY: Kenneth Towns Ronald

REGISTERED OFFICE: Abercorn House
79 Renfrew Road
Paisley
Renfrewshire
PA3 4DA

REGISTERED NUMBER: SC350139 (Scotland)

ACCOUNTANTS: Milne Craig
Chartered Accountants
Abercorn House
79 Renfrew Road
Paisley
Renfrewshire
PA3 4DA

I QUE CAFE BAR & CUE SPORTS LIMITED

ABBREVIATED BALANCE SHEET 31 MARCH 2012

	Notes	2012 £	2011 £
FIXED ASSETS			
Tangible assets	2	67,935	80,495
CURRENT ASSETS			
Stocks		3,400	3,400
Debtors		13,653	13,895
Cash at bank and in hand		20,787	29,613
		<u>37,840</u>	<u>46,908</u>
CREDITORS			
Amounts falling due within one year		<u>65,389</u>	<u>82,320</u>
NET CURRENT LIABILITIES		<u>(27,549)</u>	<u>(35,412)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		40,386	45,083
PROVISIONS FOR LIABILITIES		<u>5,670</u>	<u>6,735</u>
NET ASSETS		<u><u>34,716</u></u>	<u><u>38,348</u></u>
CAPITAL AND RESERVES			
Called up share capital	3	3	3
Profit and loss account		<u>34,713</u>	<u>38,345</u>
SHAREHOLDERS' FUNDS		<u><u>34,716</u></u>	<u><u>38,348</u></u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2012.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 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 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 10 May 2012 and were signed on its behalf by:

Kenneth Towns Ronald - Director



The notes form part of these abbreviated accounts

I QUE CAFE BAR & CUE SPORTS LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 31 MARCH 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 goods and services, excluding value added tax. Consideration is given to the point at which income is recognised.

Tangible fixed assets

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

Short leasehold	- 10% on cost
Plant and machinery	- 15% on cost
Fixtures and fittings	- 20% on cost

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.

2. TANGIBLE FIXED ASSETS

	Total £
COST	
At 1 April 2011	
and 31 March 2012	94,039
DEPRECIATION	
At 1 April 2011	13,544
Charge for year	12,560
	26,104
NET BOOK VALUE	
At 31 March 2012	67,935
At 31 March 2011	80,495

3. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2012 £	2011 £
3	Ordinary	£1	3	3

**CHARTERED ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS
ON THE UNAUDITED FINANCIAL STATEMENTS OF
I QUE CAFE BAR & CUE SPORTS LIMITED**

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 three) have been prepared.

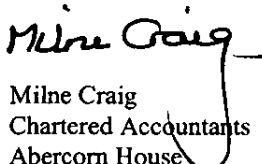
In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of I Que Cafe Bar & Cue Sports Limited for the year ended 31 March 2012 which comprise the Profit and Loss Account, the Balance Sheet and the related notes from the company's 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 I Que Cafe Bar & Cue Sports Limited, 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 I Que Cafe Bar & Cue Sports Limited and state those matters that we have agreed to state to the Board of Directors of I Que Cafe Bar & Cue Sports Limited, 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 I Que Cafe Bar & Cue Sports Limited 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 I Que Cafe Bar & Cue Sports Limited. You consider that I Que Cafe Bar & Cue Sports Limited 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 I Que Cafe Bar & Cue Sports Limited. 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.


Milne Craig
Chartered Accountants
Abercorn House
79 Renfrew Road
Paisley
Renfrewshire
PA3 4DA

10 May 2012