

Abbreviated Unaudited Accounts
for the Year Ended 31 August 2012
for
YCA Takeaway Limited

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for the Year Ended 31 August 2012**

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YCA Takeaway Limited
Company Information
for the Year Ended 31 August 2012

DIRECTOR: Mrs P S H Wan

SECRETARY: Whitelaw Wells

REGISTERED OFFICE: 9 Ainslie Place
Edinburgh
EH3 6AT

REGISTERED NUMBER: SC364494 (Scotland)

ACCOUNTANTS: Whitelaw Wells
9 Ainslie Place
Edinburgh
EH3 6AT

BANKERS: The Royal Bank of Scotland plc
Edinburgh West End Office
142-144 Princes Street
Edinburgh
EH2 4EQ

YCA Takeaway Limited (Registered number: SC364494)

**Abbreviated Balance Sheet
31 August 2012**

	Notes	2012 £	£	2011 £	£
FIXED ASSETS					
Intangible assets	2		8,000		12,000
Tangible assets	3		<u>433</u>		<u>269</u>
			8,433		12,269
CURRENT ASSETS					
Stocks		1,218		1,218	
Debtors	4	18,170		15,147	
Cash in hand		<u>3,986</u>		<u>5,855</u>	
		23,374		22,220	
CREDITORS					
Amounts falling due within one year		<u>31,360</u>		<u>33,749</u>	
NET CURRENT LIABILITIES			<u>(7,986)</u>		<u>(11,529)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			447		740
PROVISIONS FOR LIABILITIES			<u>87</u>		<u>54</u>
NET ASSETS			<u>360</u>		<u>686</u>
CAPITAL AND RESERVES					
Called up share capital	5		100		100
Profit and loss account			<u>260</u>		<u>586</u>
SHAREHOLDERS' FUNDS			<u>360</u>		<u>686</u>

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 director acknowledges her responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and 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.
- (b)

The notes form part of these abbreviated accounts

YCA Takeaway Limited (Registered number: SC364494)

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 director on 13 December 2012 and were signed by:

Mrs P S H Wan - 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, which represents net invoiced sales of goods, is recognised at the point when a meal is served or delivered to the customer.

Goodwill

Goodwill, being the amount paid in connection with the acquisition of a business in 2009, is being amortised evenly over its estimated useful life of five years.

Tangible fixed assets

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

Kitchen equipment - 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 where transactions or events have occurred at that date that will result in an obligation to pay more, or a right to pay less or to receive more tax.

Deferred tax assets are recognised only to the extent that the directors consider that it is more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted.

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

**Notes to the Abbreviated Accounts - continued
for the Year Ended 31 August 2012**

2. INTANGIBLE FIXED ASSETS

	Total £
COST	
At 1 September 2011 and 31 August 2012	<u>20,000</u>
AMORTISATION	
At 1 September 2011	8,000
Amortisation for year	<u>4,000</u>
At 31 August 2012	<u>12,000</u>
NET BOOK VALUE	
At 31 August 2012	<u>8,000</u>
At 31 August 2011	<u>12,000</u>

3. TANGIBLE FIXED ASSETS

	Total £
COST	
At 1 September 2011	336
Additions	<u>288</u>
At 31 August 2012	<u>624</u>
DEPRECIATION	
At 1 September 2011	67
Charge for year	<u>124</u>
At 31 August 2012	<u>191</u>
NET BOOK VALUE	
At 31 August 2012	<u>433</u>
At 31 August 2011	<u>269</u>

**4. DEBTORS: AMOUNTS FALLING DUE AFTER MORE
THAN ONE YEAR**

The aggregate total of debtors falling due after more than one year is £ 1,079 (2011 - £ 1,079)

YCA Takeaway Limited (Registered number: SC364494)

**Notes to the Abbreviated Accounts - continued
for the Year Ended 31 August 2012**

5. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2012 £	2011 £
100	Ordinary	£1	<u>100</u>	<u>100</u>

6. TRANSACTIONS WITH DIRECTOR

The following loan to directors subsisted during the years ended 31 August 2012 and 31 August 2011:

	2012 £	2011 £
Mrs P S H Wan		
Balance outstanding at start of year	4,317	-
Amounts advanced	444	6,000
Amounts repaid	-	(1,683)
Balance outstanding at end of year	<u>4,761</u>	<u>4,317</u>

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.