REGISTERED NUMBER: SC404773 (Scotland)

Abbreviated Unaudited Accounts

for the Period 4 August 2011 to 31 August 2012

for

Cafe O'Clay Limited

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for the Period 4 August 2011 to 31 August 2012

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Cafe O'Clay Limited

Company Information
for the Period 4 August 2011 to 31 August 2012

DIRECTOR:	Mrs S M Holm
SECRETARY:	Mrs S M Holm
REGISTERED OFFICE:	2 Sunnyside Cottage Hillside Montrose Angus DD10 9EN
REGISTERED NUMBER:	SC404773 (Scotland)
ACCOUNTANTS:	Walker Harris Chartered Accountants 27 St David Street Brechin ANGUS DD9 6EG

Abbreviated Balance Sheet
31 August 2012

	Notes	£	£
FIXED ASSETS			
Tangible assets	2		**19,810**
CURRENT ASSETS			
Stocks		**2,300**	
Debtors		**3,694**	
Cash at bank		**1,384**	
		7,378	
CREDITORS			
Amounts falling due within one year		**16,103**	
NET CURRENT LIABILITIES			**(8,725)**
TOTAL ASSETS LESS CURRENT LIABILITIES			**11,085**
CREDITORS			
Amounts falling due after more than one year			**4,535**
NET ASSETS			**6,550**
CAPITAL AND RESERVES			
Called up share capital	3		**1**
Profit and loss account			**6,549**
SHAREHOLDERS' FUNDS			**6,550**

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

The members have not required the company to obtain an audit of its financial statements for the period 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

(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 director on 20 May 2013 and were signed by:

Mrs S M Holm - Director

The notes form part of these abbreviated accounts

Notes to the Abbreviated Accounts for the Period 4 August 2011 to 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 represents net invoiced sales of goods, excluding value added tax.

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

Improvements to property	- 33% on cost
Café equipment	- 20% on reducing balance
Furnishings	- 20% on reducing balance
Crockery etc	- Nil Depreciation

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	
Additions	25,079
At 31 August 2012	25,079
DEPRECIATION	
Charge for period	5,269
At 31 August 2012	5,269
NET BOOK VALUE	
At 31 August 2012	19,810

3. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	£
1	Ordinary	£1	1

1 Ordinary share of £1 was allotted and fully paid for cash at par during the period.

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.