

Registration number SC511447

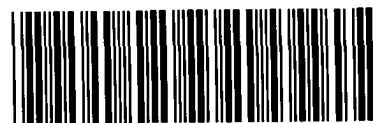
Chapter One Bistro Ltd

Abbreviated Accounts

for the period from

5th September 2015 to 31st July 2016

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COMPANIES HOUSE



**Chartered Accountants' Report to the Board of Directors on the
Unaudited Abbreviated Accounts of Chapter One Bistro Ltd
Registration number SC511447**

In accordance with the engagement letter dated 12th August 2015, and in order to assist you to fulfil your duties under the Companies Act 2006, we have compiled the abbreviated accounts of the company on pages 2 to 4 from the accounting records and information and explanations supplied to us.

This report is made to the company's board of directors in accordance with the terms of our engagement. Our work has been undertaken to enable us to compile the abbreviated accounts on behalf of the company's board of directors and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's board of directors, as a body, for our work or for this report.

We have carried out this engagement in accordance with best practice guidance issued by the Institute of Chartered Accountants of Scotland and have complied with the ethical guidance laid down by the Institute relating to members undertaking the compilation of accounts.

You have acknowledged on the balance sheet at 31st July 2016 your duty to ensure that the company has kept proper accounting records and to prepare financial statements that give a true and fair view under the Companies Act 2006. You consider that the company is exempt from the statutory requirement for an audit for the period.

We have not been instructed to carry out an audit of the abbreviated accounts. 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 abbreviated accounts.

James Milne

James Milne

Chartered Accountants
5 High Street
Inverurie
Aberdeenshire
AB51 3QA

20th April 2017



Abbreviated Balance Sheet
at 31st July 2016

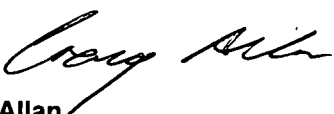
	Note	£	£
Fixed assets			
Tangible assets	2		24,024
Current assets			
Stocks		4,609	
Debtors		5,000	
Cash at bank and in hand		4,537	
		<u>14,146</u>	
Creditors: amounts falling due within one year		<u>(77,530)</u>	
Net current liabilities			<u>(63,384)</u>
Deficiency of assets			<u>(39,360)</u>
Capital and reserves			
Called up share capital	3		100
Profit and loss account			<u>(39,460)</u>
Shareholders' funds			<u>(39,360)</u>

In approving these abbreviated accounts as directors of the company we hereby confirm:

- (a) that for the period ended 31st July 2016 the company was entitled to the exemption conferred by Section 477 of the Companies Act 2006;
- (b) that no notice has been deposited at the registered office of the company pursuant to Section 476 requesting that an audit be conducted for the period ended 31st July 2016, and
- (c) that we acknowledge our responsibilities for:
 - (i) ensuring that the company keeps accounting records which comply with Section 386, and
 - (ii) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial period and of its profit or loss for the period then ended in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the provisions of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

These abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The abbreviated accounts were approved by the Board on 20/11/2017 and signed on its behalf by


Craig Allan
Director


Donna Allan
Director

The notes on pages 3 and 4 form an integral part of these abbreviated accounts.



**Notes to the Abbreviated Accounts
for the period ended 31st July 2016**

1. Accounting policies

1.1 Accounting convention

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

1.2 Turnover

Turnover represents revenue recognised in the accounts. Revenue is recognised when the business fulfils its contractual obligations to customers by supplying goods and services, plus value added tax charged at the relevant rate less value added tax payable to HM Revenue & Customs under the flat rate scheme for small businesses.

1.3 Tangible fixed assets and depreciation

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Property improvements	-	10% straight line
Plant and machinery, etc.	-	25% straight line

1.4 Stocks

Stocks are valued at the lower of cost and net realisable value.

2. Fixed assets

Tangible fixed assets

	£
Cost	
Additions	49,895
Disposals	<u>(23,000)</u>
At 31st July 2016	<u>26,895</u>
Depreciation	
Charge for the period	<u>2,871</u>
At 31st July 2016	<u>2,871</u>
Net book value	
At 31st July 2016	<u><u>24,024</u></u>



Notes to the Abbreviated Accounts
for the period ended 31st July 2016

3. Share capital

£

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

100

During the period, 100 ordinary shares of £1 each were issued at par.

4. Going concern

The balance sheet shows that liabilities exceed assets by £39,360, including liabilities of £66,163 due to the directors. The directors have confirmed that they will maintain their financial support for the foreseeable future to enable the company to continue normal trading operations. The financial statements are therefore drawn up on a going concern basis.