REGISTERED NUMBER: SC511795 (Scotland)

Unaudited Financial Statements

for the Period 1 August 2017 to 30 September 2017

for

The Holburn Kitchen Limited

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for the Period 1 August 2017 to 30 September 2017

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The Holburn Kitchen Limited

Company Information
for the Period 1 August 2017 to 30 September 2017

DIRECTORS:	Miss A Howley Miss M G McGillivray
REGISTERED OFFICE:	151 Holburn Street Aberdeen AB10 6BL
REGISTERED NUMBER:	SC511795 (Scotland)

Balance Sheet
30 September 2017

	Notes	30.9.17 £	£	31.7.17 £	£
FIXED ASSETS					
Intangible assets	3		-		1,500
CURRENT ASSETS					
Stocks		-		1,000	
Debtors	4	100		100	
Cash at bank and in hand		-		265	
		100		1,365	
CREDITORS					
Amounts falling due within one year	5	21,207		26,608	
NET CURRENT LIABILITIES			(21,107)		(25,243)
TOTAL ASSETS LESS CURRENT LIABILITIES			(21,107)		(23,743)
CAPITAL AND RESERVES					
Called up share capital			100		100
Retained earnings			(21,207)		(23,843)
			(21.107)		(23,743)

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 30 September 2017.

The members have not required the company to obtain an audit of its financial statements for the period ended 30 September 2017 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 financial statements have been prepared and delivered in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the Board of Directors on 23 July 2018 and were signed on its behalf by:

Miss M G McGillivray - Director

The notes form part of these financial statements

1. STATUTORY INFORMATION

The Holburn Kitchen Limited is a private company, limited by shares , registered in Scotland. The company's registered number and registered office address can be found on the Company Information page.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements
These financial statements have been prepared in accordance with the provisions of Section 1A "Small Entities" of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Turnover
Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

Goodwill
Goodwill, being the amount paid in connection with the acquisition of a business in 0, is being amortised evenly over its estimated useful life of nil years.

Intangible assets
Intangible assets are initially measured at cost. After initial recognition, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

Stocks
Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation
Taxation for the period comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Deferred tax
Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the period end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

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3. INTANGIBLE FIXED ASSETS

	Goodwill
	£
COST	
At 1 August 2017	2,000
Disposals	(2,000)
At 30 September 2017	-
AMORTISATION	
At 1 August 2017	500
Eliminated on disposal	(500)
At 30 September 2017	-
NET BOOK VALUE	
At 30 September 2017	-
At 31 July 2017	1,500

4. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.9.17	31.7.17
	£	£
Other debtors	100	100

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.9.17	31.7.17
	£	£
Trade creditors	960	960
Taxation and social security	-	4,476
Other creditors	20,247	21,172
	21,207	26,608

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.