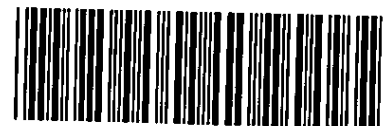


Company Registration No. 2798306 (England and Wales)

**YUCATAN LIQUOR STAND LIMITED**  
**ABBREVIATED ACCOUNTS**  
**FOR THE PERIOD ENDED 28 JANUARY 2007**

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**YUCATAN LIQUOR STAND LIMITED**

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# YUCATAN LIQUOR STAND LIMITED

## ABBREVIATED BALANCE SHEET

AS AT 28 JANUARY 2007

	Notes	2007		2006	
		£	£	£	£
<b>Fixed assets</b>					
Intangible assets			29,850		33,850
<b>Current assets</b>					
Debtors		144,758		94,452	
Creditors, amounts falling due within one year		(223,096)		(186,918)	
<b>Net current liabilities</b>			(78,338)		(92,466)
<b>Total assets less current liabilities</b>			(48,488)		(58,616)
<b>Capital and reserves</b>					
Called up share capital			6,000		6,000
Profit and loss account			(54,488)		(64,616)
<b>Shareholders' funds</b>			(48,488)		(58,616)

In preparing these abbreviated accounts

- (a) The director is of the opinion that the company is entitled to the exemption from audit conferred by Section 249A(1) of the Companies Act 1985,
- (b) No notice has been deposited under Section 249B(2) of the Companies Act 1985, and
- (c) The director acknowledges his responsibilities for
  - (i) ensuring that the company keeps accounting records which comply with Section 221 of the Companies Act 1985, and
  - (ii) preparing accounts 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 financial period in accordance with the requirements of Section 226, and which otherwise comply with the requirements of this Act relating to accounts, so far as applicable to the company

These abbreviated accounts have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies

Approved by the Board for issue on 6 November 2007

  
P Corrett  
Director

# YUCATAN LIQUOR STAND LIMITED

## NOTES TO THE ABBREVIATED ACCOUNTS FOR THE PERIOD ENDED 28 JANUARY 2007

### 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 2005)

#### 1.2 Turnover

Turnover represents amounts derived from the provision of goods and services falling within the company's ordinary activities excluding Value Added Tax

#### 1.3 Intellectual property rights

Intangible fixed assets are stated at cost less amortisation. Amortisation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life

Intellectual property rights are amortised over 20 years on a straight line basis

Intellectual property rights have been capitalised on the basis of the actual cost incurred in acquiring the trade marks, copyrights, designs, know-how and all other service marks in order to grant licences to operate a restaurant in the style of a southern state of the USA Crabshack Barbeque Roadhouse

#### 1.4 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows

Fixtures, fittings and equipment	20% straight line
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#### 1.5 Deferred taxation

Deferred tax is provided in full in respect of taxation deferred by timing differences between the treatment of certain items for taxation and accounting purposes. The deferred tax balance has not been discounted

### 2 Fixed assets

	Intangible assets £
<b>Cost</b>	
At 1 February 2006 & at 28 January 2007	87,000
<b>Depreciation</b>	
At 1 February 2006	53,150
Charge for the period	4,000
	57,150
<b>At 28 January 2007</b>	
<b>Net book value</b>	
At 28 January 2007	29,850
At 31 January 2006	33,850

# YUCATAN LIQUOR STAND LIMITED

## NOTES TO THE ABBREVIATED ACCOUNTS (CONTINUED) FOR THE PERIOD ENDED 28 JANUARY 2007

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3 Share capital	2007 £	2006 £
<b>Authorised</b> 10,000 Ordinary shares of £1 each	<u>10,000</u>	<u>10,000</u>
<b>Allotted, called up and fully paid</b> 6,000 Ordinary shares of £1 each	<u>6,000</u>	<u>6,000</u>