

**La Capannina (Brighton) Limited**

**Abbreviated Accounts**

**31 January 2008**

**Registered number  
4340084**

TUESDAY



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COMPANIES HOUSE

## **La Capannina (Brighton) Limited**

### **Accountants' Report**

#### **Accountants' report on the unaudited accounts to the directors of La Capannina (Brighton) Limited**

As described on the balance sheet you are responsible for the preparation of the accounts for the year ended 31 January 2008, set out on pages 2 to 4, and you consider that the company is exempt from an audit under section 249A(1) of the Companies Act 1985. In accordance with your instructions, we have compiled these unaudited accounts in order to assist you to fulfil your statutory responsibilities, from the accounting records and information and explanations supplied to us.

Brennan Herriott & Co  
Accountants

1 Blatchington Road  
Hove  
East Sussex  
BN3 3YP

13 May 2008

## La Capannina (Brighton) Limited

### Abbreviated Balance Sheet as at 31 January 2008

	Notes	2008 £
<b>Fixed assets</b>		
Intangible assets	2	34,240
Tangible assets	3	74,764
		<u>109,004</u>
<b>Current assets</b>		
Stocks		3,300
Debtors		3,536
Current a/c		(17,353)
Deposit a/c		5,304
Cash control		1,881
		<u>(3,332)</u>
<b>Creditors: amounts falling due within one year</b>		<u>(30,373)</u>
<b>Net current liabilities</b>		(33,705)
<b>Net assets</b>		<u>75,299</u>
<b>Capital and reserves</b>		
Called up share capital	4	2
Revaluation reserve		19,588
Profit and loss account		55,709
<b>Shareholders' funds</b>		<u>75,299</u>

The directors are satisfied that the company is entitled to exemption under Section 249A(1) of the Companies Act 1985 and that no member or members have requested an audit pursuant to section 249B(2) of the Act

The directors acknowledge their responsibilities for

- (i) ensuring that the company keeps proper 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 year and of its profit or loss for the financial year in accordance with the requirements of Section 226 of the Companies Act 1985, and which otherwise comply with the requirements of this Act relating to accounts, so far as applicable to the company

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



Mr A Lai  
Director

Approved by the board on 13 May 2008

## **La Capannina (Brighton) Limited**

### **Notes to the Abbreviated Accounts for the year ended 31 January 2008**

#### **1 Accounting policies**

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective June 2002)

##### ***Turnover***

Turnover represents the invoiced value of goods and services supplied by the company, net of value added tax and trade discounts

##### ***Depreciation***

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives

Restaurant equipment	25% reducing balance
Kitchen equipment	25% reducing balance
Fixtures & fittings	25% reducing balance

##### ***Stocks***

Stock is valued at the lower of cost and net realisable value

##### ***Deferred taxation***

Full provision is made for deferred taxation resulting from timing differences between the recognition of gains and losses in the accounts and their recognition for tax purposes. Deferred taxation is calculated on an un-discounted basis at the tax rates which are expected to apply in the periods when the timing differences will reverse

##### ***Leasing and hire purchase commitments***

Assets held under finance leases and hire purchase contracts, which are those where substantially all the risks and rewards of ownership of the asset have passed to the company, are capitalised in the balance sheet and depreciated over their useful lives

The interest element of the rental obligations is charged to the profit and loss account over the period of the lease and represents a constant proportion of the balance of capital repayments outstanding

Rentals paid under operating leases are charged to income on a straight line basis over the lease term

# La Capannina (Brighton) Limited

## Notes to the Abbreviated Accounts for the year ended 31 January 2008

<b>2 Intangible fixed assets</b>		<b>£</b>
Good will		30,000
Improvements to property		<u>4,240</u>
		<u>34,240</u>
<b>3 Tangible fixed assets</b>		<b>£</b>
<b>Cost</b>		
At 1 February 2007		96,779
Additions		1,705
		<u>98,484</u>
At 31 January 2008		<u>98,484</u>
<b>Depreciation</b>		
At 1 February 2007		19,974
Charge for the year		3,746
		<u>23,720</u>
At 31 January 2008		<u>23,720</u>
<b>Net book value</b>		
At 31 January 2008		<u>74,764</u>
At 31 January 2007		<u>76,805</u>
<b>4 Share capital</b>		<b>2008</b>
		<b>£</b>
Authorised		
Ordinary shares of £1 each		<u>1,000</u>
	<b>2008</b>	<b>2008</b>
	<b>No</b>	<b>£</b>
Allotted, called up and fully paid		
Ordinary shares of £1 each	<u>2</u>	<u>2</u>