

C.H.
Registered number
4490504

Brown's Cafe Limited
Abbreviated Accounts
28 February 2011

MONDAY



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05/09/2011
COMPANIES HOUSE

Brown's Cafe Limited
Registered number:
Abbreviated Balance Sheet
as at 28 February 2011

4490504

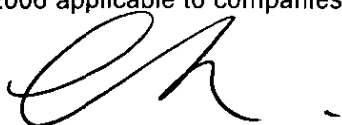
| | Notes | 2011 £ | 2010 £ |
|---|-------|------------------|------------------|
| Fixed assets | | | |
| Intangible assets | 2 | 150,000 | 162,500 |
| Tangible assets | 3 | <u>22,237</u> | <u>27,443</u> |
| | | 172,237 | 189,943 |
| Current assets | | | |
| Stocks | | 1,925 | 5,529 |
| Debtors | | 2,857 | 2,907 |
| Cash at bank and in hand | | <u>76,585</u> | <u>48,804</u> |
| | | 81,367 | 57,240 |
| Creditors: amounts falling due within one year | | <u>(127,947)</u> | <u>(112,121)</u> |
| Net current liabilities | | (46,580) | (54,881) |
| Total assets less current liabilities | | <u>125,657</u> | <u>135,062</u> |
| Creditors amounts falling due after more than one year | | (14,136) | (30,136) |
| Provisions for liabilities | | (4,085) | (5,032) |
| Net assets | | <u>107,436</u> | <u>99,894</u> |
| Capital and reserves | | | |
| Called up share capital | 4 | 1,000 | 1,000 |
| Profit and loss account | | 106,436 | 98,894 |
| Shareholders' funds | | <u>107,436</u> | <u>99,894</u> |

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006

Members have not required the company to obtain an audit in accordance with section 476 of the Act

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime



C Brown
Director

Approved by the board on 25 August 2011

Brown's Cafe Limited
Notes to the Abbreviated Accounts
for the year ended 28 February 2011

1 Accounting policies

Basis of preparation

The accounts 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 the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers

Intangible fixed asset amortisation

Intangible fixed assets are stated at cost less accumulated amortisation. Goodwill is being amortised at the following rates, with effect from, 1 March 2003

| | | |
|---|-------|--------------------------|
| For the first 4 years to 28 February 2007 | Nil | |
| For the next 16 years to 28 February 2023 | 6.25% | on a straight line basis |

Depreciation

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

| | |
|---------------------|-------------------|
| Plant and machinery | 20% straight line |
| Motor vehicles | 20% straight line |

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

2 Intangible fixed assets

£

Cost

| | |
|---------------------|---------|
| At 1 March 2010 | 200,000 |
| At 28 February 2011 | 200,000 |

Amortisation

| | |
|--------------------------|--------|
| At 1 March 2010 | 37,500 |
| Provided during the year | 12,500 |
| At 28 February 2011 | 50,000 |

Net book value

| | |
|---------------------|---------|
| At 28 February 2011 | 150,000 |
| At 28 February 2010 | 162,500 |

Brown's Cafe Limited
Notes to the Abbreviated Accounts
for the year ended 28 February 2011

3 Tangible fixed assets

£

Cost

| | |
|---------------------|---------------|
| At 1 March 2010 | 69,706 |
| Additions | <u>3,971</u> |
| At 28 February 2011 | <u>73,677</u> |

Depreciation

| | |
|---------------------|---------------|
| At 1 March 2010 | 42,263 |
| Charge for the year | <u>9,177</u> |
| At 28 February 2011 | <u>51,440</u> |

Net book value

| | |
|---------------------|---------------|
| At 28 February 2011 | <u>22,237</u> |
| At 28 February 2010 | <u>27,443</u> |

4 Share capital

**Nominal
value**

**2011
Number**

**2011
£**

**2010
£**

| | | | | |
|---|---------|-------|--------------|--------------|
| Allotted, called up and fully paid Ordinary shares | £1 each | 1,000 | <u>1,000</u> | <u>1,000</u> |
|---|---------|-------|--------------|--------------|