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Registered number  
4490504

Brown's Cafe Limited

Abbreviated Accounts

29 February 2012

THURSDAY



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RM

09/08/2012

#131

COMPANIES HOUSE



**Brown's Cafe Limited**  
**Registered number**  
**Abbreviated Balance Sheet**  
**as at 29 February 2012**

4490504

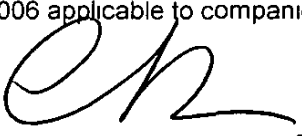
	Notes	2012 £	2011 £
<b>Fixed assets</b>			
Intangible assets	2	137,500	150,000
Tangible assets	3	16,131	22,237
		<u>153,631</u>	<u>172,237</u>
<b>Current assets</b>			
Stocks		2,118	1,925
Debtors		3,174	2,857
Cash at bank and in hand		89,944	76,585
		<u>95,236</u>	<u>81,367</u>
<b>Creditors: amounts falling due within one year</b>		(117,141)	(127,947)
<b>Net current liabilities</b>		<u>(21,905)</u>	<u>(46,580)</u>
<b>Total assets less current liabilities</b>		<u>131,726</u>	<u>125,657</u>
<b>Creditors: amounts falling due after more than one year</b>		-	(14,136)
<b>Provisions for liabilities</b>		(2,781)	(4,085)
<b>Net assets</b>		<u>128,945</u>	<u>107,436</u>
<b>Capital and reserves</b>			
Called up share capital	4	1,000	1,000
Profit and loss account		127,945	106,436
<b>Shareholders' funds</b>		<u>128,945</u>	<u>107,436</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 31 July 2012

The notes on pages 2 to 3 form part of the abbreviated accounts



**Brown's Cafe Limited**  
**Notes to the Abbreviated Accounts**  
**for the year ended 29 February 2012**

**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 2011	200,000
At 29 February 2012	200,000

**Amortisation**

At 1 March 2011	50,000
Provided during the year	12,500
At 29 February 2012	62,500

**Net book value**

At 29 February 2012	137,500
At 28 February 2011	150,000

**Brown's Cafe Limited**  
**Notes to the Abbreviated Accounts**  
**for the year ended 29 February 2012**

**3 Tangible fixed assets**

**£**

**Cost**

At 1 March 2011	73,677
Additions	<u>3,463</u>
At 29 February 2012	<u>77,140</u>

**Depreciation**

At 1 March 2011	51,440
Charge for the year	<u>9,569</u>
At 29 February 2012	<u>61,009</u>

**Net book value**

At 29 February 2012	<u>16,131</u>
At 28 February 2011	<u>22,237</u>

**4 Share capital**

**Nominal  
value**

**2012  
Number**

**2012  
£**

**2011  
£**

Allotted, called up and fully paid  
Ordinary shares

£1 each

1,000

1,000

1,000