

Registered number

04490504

Brown's Cafe Limited

Abbreviated Accounts

28 February 2013

Brown's Cafe Limited

Registered number: 04490504

Abbreviated Balance Sheet

as at 28 February 2013

	Notes	2013 £	2012 £
Fixed assets			
Intangible assets	2	125,000	137,500
Tangible assets	3	9,977	16,131
		<u>134,977</u>	<u>153,631</u>
Current assets			
Stocks		2,132	2,118
Debtors		3,395	3,174
Cash at bank and in hand		104,327	89,944
		<u>109,854</u>	<u>95,236</u>
Creditors: amounts falling due within one year		<u>(106,449)</u>	<u>(117,141)</u>
Net current assets/(liabilities)		3,405	(21,905)
Total assets less current liabilities		<u>138,382</u>	<u>131,726</u>
Provisions for liabilities		<u>(1,631)</u>	<u>(2,781)</u>
Net assets		<u>136,751</u>	<u>128,945</u>
Capital and reserves			
Called up share capital	4	1,000	1,000
Profit and loss account		135,751	127,945
Shareholders' funds		<u>136,751</u>	<u>128,945</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 19 August 2013

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 28 February 2013

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.

Furniture, fixtures & equipment	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 2012	200,000
At 28 February 2013	<u>200,000</u>

Amortisation

At 1 March 2012	62,500
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Provided during the year	12,500
At 28 February 2013	<u>75,000</u>

Net book value

At 28 February 2013	125,000
At 29 February 2012	<u>137,500</u>

3 Tangible fixed assets

£

Cost

At 1 March 2012	77,140
Additions	2,156
At 28 February 2013	<u>79,296</u>

Depreciation

At 1 March 2012	61,009
Charge for the year	8,310
At 28 February 2013	<u>69,319</u>

Net book value

At 28 February 2013	9,977
At 29 February 2012	<u>16,131</u>

4 Share capital

	Nominal value	2013 Number	2013 £	2012 £
Allotted, called up and fully paid:				
Ordinary shares	£1 each	1,000	<u>1,000</u>	<u>1,000</u>

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