

Registered number
04490504

Brown's Cafe Limited

Abbreviated Accounts

28 February 2014

Brown's Cafe Limited**Registered number:** 04490504**Abbreviated Balance Sheet****as at 28 February 2014**

	Notes	2014 £	2013 £
Fixed assets			
Intangible assets	2	112,500	125,000
Tangible assets	3	85,948	9,977
		<u>198,448</u>	<u>134,977</u>
Current assets			
Stocks		1,837	2,132
Debtors		4,784	3,395
Cash at bank and in hand		63,477	104,327
		<u>70,098</u>	<u>109,854</u>
Creditors: amounts falling due within one year		(103,698)	(106,449)
Net current (liabilities)/assets		<u>(33,600)</u>	<u>3,405</u>
Total assets less current liabilities		<u>164,848</u>	<u>138,382</u>
Provisions for liabilities		(17,190)	(1,631)
Net assets		<u>147,658</u>	<u>136,751</u>
Capital and reserves			
Called up share capital	4	1,000	1,000
Profit and loss account		146,658	135,751
Shareholders' funds		<u>147,658</u>	<u>136,751</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.

The 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 18 August 2014

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 2014

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 January 2015).

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% straight line

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 2013	200,000
At 28 February 2014	<u>200,000</u>

Amortisation

At 1 March 2013	75,000
Provided during the year	<u>12,500</u>
At 28 February 2014	<u>87,500</u>

Net book value

At 28 February 2014	112,500
At 28 February 2013	<u>125,000</u>

3 Tangible fixed assets**£****Cost**

At 1 March 2013	79,296
Additions	103,076
Disposals	(51,936)
At 28 February 2014	<u>130,436</u>

Depreciation

At 1 March 2013	69,319
Charge for the year	23,756
On disposals	(48,587)
At 28 February 2014	<u>44,488</u>

Net book value

At 28 February 2014	<u>85,948</u>
At 28 February 2013	<u>9,977</u>

4 Share capital**Nominal
value****2014
Number****2014
£****2013
£**

Allotted, called up and fully paid:

Ordinary shares	£1 each	1,000	<u>1,000</u>	<u>1,000</u>
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