

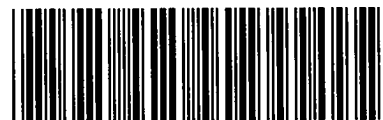
The Parade Fish Bar Limited

Unaudited Abbreviated Accounts

for the Year Ended 31 March 2014

Haines Watts Manchester Limited
Chartered Accountants
Northern Assurance Buildings
9-21 Princess Street
Manchester
M2 4DN

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THE PARADE FISH BAR LIMITED
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THE PARADE FISH BAR LIMITED**ABBREVIATED BALANCE SHEET AT 31 MARCH 2014**

	Note	2014 £	2013 £
Fixed assets			
Intangible fixed assets	2	39,150	43,500
Tangible fixed assets	2	<u>5,006</u>	<u>4,863</u>
	2	<u>44,156</u>	<u>48,363</u>
Current assets			
Stocks		375	375
Cash at bank and in hand		<u>90</u>	<u>79</u>
		465	454
Creditors: Amounts falling due within one year		<u>(44,512)</u>	<u>(45,957)</u>
Net current liabilities		<u>(44,047)</u>	<u>(45,503)</u>
Net assets		<u>109</u>	<u>2,860</u>
Capital and reserves			
Called up share capital	3	100	100
Profit and loss account		<u>9</u>	<u>2,760</u>
Shareholders' funds		<u>109</u>	<u>2,860</u>

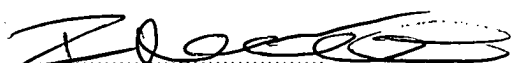
For the year ending 31 March 2014 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

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

These abbreviated accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the Board on 15 December 2014 and signed on its behalf by:



Mr I Monteverde
Director

THE PARADE FISH BAR LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2014

1 Accounting policies

Basis of preparation

The full financial statements, from which these abbreviated accounts have been extracted, 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 amounts chargeable, net of value added tax, in respect of the sale of goods and services to customers.

Goodwill

Positive goodwill is capitalised, classified as an asset on the balance sheet and amortised on a straight line basis over its useful economic life. It is reviewed for impairment at the end of the first full financial year following the acquisition and in other periods if events or changes in circumstances indicate that the carrying value may not be recoverable.

Amortisation

Amortisation is provided on intangible fixed assets so as to write off the cost, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Amortisation method and rate
Goodwill	over 20 years

Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Fixtures and fittings	15% reducing balance basis

Stock

Stock is valued at the lower of cost and net realisable value, after due regard for obsolete and slow moving stocks. Net realisable value is based on selling price less anticipated costs to completion and selling costs.

Hire purchase and leasing

Rentals payable under operating leases are charged in the profit and loss account on a straight line basis over the lease term.

THE PARADE FISH BAR LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2014

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2 Fixed assets

	Intangible assets £	Tangible assets £	Total £
Cost			
At 1 April 2013	87,000	22,542	109,542
Additions	-	1,064	1,064
At 31 March 2014	87,000	23,606	110,606
Depreciation			
At 1 April 2013	43,500	17,679	61,179
Charge for the year	4,350	921	5,271
At 31 March 2014	47,850	18,600	66,450
Net book value			
At 31 March 2014	39,150	5,006	44,156
At 31 March 2013	43,500	4,863	48,363

3 Share capital

Allotted, called up and fully paid shares

	2014		2013	
	No.	£	No.	£
'A' Ordinary share capital of £1 each	52	52	52	52
'B' Ordinary share capital of £1 each	48	48	48	48
	100	100	100	100