

Registered number  
06353085

# NEW GARDEN RESTAURANT (SOUTH WEST) LIMITED

## Abbreviated Accounts

31 January 2013

WEDNESDAY



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05/06/2013

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COMPANIES HOUSE

## **NEW GARDEN RESTAURANT (SOUTH WEST) LIMITED**

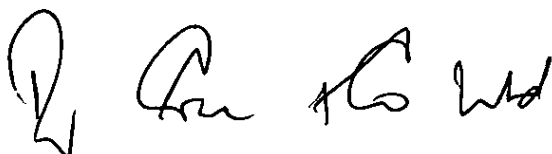
**Chartered Accountants' report to the board of directors on the preparation of the unaudited abbreviated accounts of NEW GARDEN RESTAURANT (SOUTH WEST) LIMITED for the year ended 31 January 2013**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the abbreviated accounts of NEW GARDEN RESTAURANT (SOUTH WEST) LIMITED for the year ended 31 January 2013 which comprise of the balance sheet and the related notes from the company's accounting records and from information and explanations you have given us

As a practising member firm of the Institute of Chartered Accountants in England and Wales, we are subject to its ethical and other professional requirements which are detailed at [icaew.com/membershandbook](http://icaew.com/membershandbook)

This report is made solely to the Board of Directors of NEW GARDEN RESTAURANT (SOUTH WEST) LIMITED, as a body, in accordance with the terms of our engagement letter dated 1 July 2010. Our work has been undertaken solely to prepare for your approval the accounts of NEW GARDEN RESTAURANT (SOUTH WEST) LIMITED and state those matters that we have agreed to state to the Board of Directors of NEW GARDEN RESTAURANT (SOUTH WEST) LIMITED, as a body, in this report in accordance with AAF 2/10 as detailed at [icaew.com/compilation](http://icaew.com/compilation). To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than NEW GARDEN RESTAURANT (SOUTH WEST) LIMITED and its Board of Directors as a body for our work or for this. It is your duty to ensure that NEW GARDEN RESTAURANT (SOUTH WEST) LIMITED has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit of NEW GARDEN RESTAURANT (SOUTH WEST) LIMITED. You consider that NEW GARDEN RESTAURANT (SOUTH WEST) LIMITED is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of NEW GARDEN RESTAURANT (SOUTH WEST) LIMITED. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the abbreviated accounts.



Peter Crane and Co Limited  
Chartered Accountants  
30/32 Trebarwith Crescent  
Newquay  
Cornwall  
TR7 1DX

4.6.13

**NEW GARDEN RESTAURANT (SOUTH WEST) LIMITED**

Registered number: 06353085

**Abbreviated Balance Sheet**

as at 31 January 2013

	Notes	2013 £	2012 £
<b>Fixed assets</b>			
Tangible assets	3	9,542	10,603
<b>Current assets</b>			
Debtors		459	383
Cash at bank and in hand		17,037	10,697
		<u>17,496</u>	<u>11,080</u>
<b>Creditors, amounts falling due within one year</b>		(22,290)	(15,840)
<b>Net current liabilities</b>		<u>(4,794)</u>	<u>(4,760)</u>
<b>Total assets less current liabilities</b>		<u>4,748</u>	<u>5,843</u>
<b>Provisions for liabilities</b>		(1,426)	(1,530)
<b>Net assets</b>		<u>3,322</u>	<u>4,313</u>
<b>Capital and reserves</b>			
Called up share capital	4	1	1
Profit and loss account		3,321	4,312
<b>Shareholder's funds</b>		<u>3,322</u>	<u>4,313</u>

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

The member has not required the company to obtain an audit in accordance with section 476 of the Act

The director acknowledges his 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

Mr P Fong

Director

Approved by the board on



29/05/2013

**NEW GARDEN RESTAURANT (SOUTH WEST) LIMITED**  
**Notes to the Abbreviated Accounts**  
**for the year ended 31 January 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

***Depreciation***

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

Plant and machinery	10% reducing balance basis
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***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 February 2012	17,000
At 31 January 2013	<u>17,000</u>

**Amortisation**

At 1 February 2012	17,000
At 31 January 2013	<u>17,000</u>

**Net book value**

At 31 January 2013	<u>-</u>
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**NEW GARDEN RESTAURANT (SOUTH WEST) LIMITED**  
**Notes to the Abbreviated Accounts**  
**for the year ended 31 January 2013**

**3 Tangible fixed assets**

£

**Cost**

At 1 February 2012 16,160

At 31 January 2013 16,160

**Depreciation**

At 1 February 2012 5,557

Charge for the year 1,061

At 31 January 2013 6,618

**Net book value**

At 31 January 2013 9,542

At 31 January 2012 10,603

**4 Share capital**

**Nominal  
value**

**2013  
Number**

**2013  
£**

**2012  
£**

Allotted, called up and fully paid

Ordinary shares £1 each 1 1 1

**5 Transactions with the director**

At 31 January 2013 the company owed the director, Mr P Fong £8,118 This amount is included in creditors due in one year