

AMENDED

Company Number: 08265532

Sushi Bar Atari-Ya Limited

Abbreviated Financial Statements

for the year ended 31 December 2015

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COMPANIES HOUSE

Sushi Bar Atari-Ya Limited
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INDEPENDENT AUDITOR'S REPORT TO SUSHI BAR ATARI-YA LIMITED

under Section 449 of the Companies Act 2006

We have examined the abbreviated accounts set out on pages 4 to 7 together with the financial statements of the company for the year ended 31 December 2015 prepared under Section 396 of the Companies Act 2006.

This report is made solely to the company, in accordance with Section 449 of the Companies Act 2006. Our work has been undertaken so that we might state to the company those matters we are required to state to it in a special auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company, for our work, for this report, or for the opinions we have formed.

Respective responsibilities of directors and auditors

The directors are responsible for preparing the abbreviated accounts in accordance with Section 444 of the Companies Act 2006. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated accounts to the Registrar of Companies and whether the abbreviated accounts have been properly prepared in accordance with the regulations made under that Section and to report our opinion to you.

We conducted our work in accordance with Bulletin 2008/4 "The special auditor's report on abbreviated accounts in the United Kingdom" issued by the Auditing Practices Board. In accordance with that Bulletin we have carried out the procedures we consider necessary to confirm, by reference to the financial statements, that the company is entitled to deliver abbreviated accounts and that the abbreviated accounts to be delivered are properly prepared.

Opinion

In our opinion the company is entitled to deliver abbreviated accounts prepared in accordance with Section 444(3) of the Companies Act 2006 and the abbreviated accounts on pages 4 to 7 have been properly prepared in accordance with the regulations made under that Section.


H Daniel (Senior Statutory Auditor)

for and on behalf of

PINNICK LEWIS LLP

Chartered Certified Accountants and Statutory Auditor

Handel House

95 High Street

Edgware HA8 7DB

22 June 2017

AMENDED

Sushi Bar Atari-Ya Limited

Company Number: 08265532

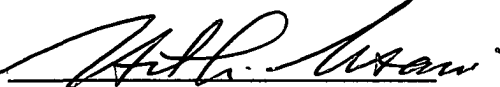
ABBREVIATED BALANCE SHEET

as at 31 December 2015

	Notes	2015 £	2014 £
Fixed Assets			
Intangible assets	1	12,238	14,856
Tangible assets	2	202,930	173,640
		<u>215,168</u>	<u>188,496</u>
Current Assets			
Stocks		25,186	29,787
Debtors		112,591	83,632
Cash at bank and in hand		17,281	3,890
		<u>155,058</u>	<u>117,309</u>
Creditors: Amounts falling due within one year		<u>(288,224)</u>	<u>(267,918)</u>
Net Current Liabilities		<u>(133,166)</u>	<u>(150,609)</u>
Total Assets less Current Liabilities		<u>82,002</u>	<u>37,887</u>
Capital and Reserves			
Called up share capital	3	1,000	1,000
Profit and Loss Account		81,002	36,887
Shareholders' Funds		<u>82,002</u>	<u>37,887</u>

These abbreviated financial statements have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

Approved by the Board and authorised for issue on 22 June 2017 and signed on its behalf by



Mr H Usami
Director

AMENDED

Sushi Bar Atari-Ya Limited ACCOUNTING POLICIES

for the year ended 31 December 2015

Basis of preparation

The financial statements have been prepared under the historical cost convention and in accordance with the Companies Act 2006 and the Financial Reporting Standard for Smaller Entities (effective January 2015). The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company's financial statements.

Turnover

Turnover comprises the invoice value of goods supplied by the company, exclusive of trade discounts and value added tax.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible fixed assets, less their estimated residual value, over their expected useful lives as follows:

- | | |
|------------------------------------|-------------------------------|
| - Short leasehold property | - over the terms of the lease |
| - Plant and machinery | - 10% on net book value |
| - Fixtures, fittings and equipment | - 25% on net book value |

The carrying values of tangible fixed assets are reviewed annually for impairment in periods if events or changes in circumstances indicate the carrying value may not be recoverable.

Goodwill

Purchased goodwill arising on the acquisition of a business represents the excess of the acquisition cost over the fair value of the identifiable net assets when they were acquired. Purchased goodwill is capitalised in the Balance Sheet and amortised on a straight line basis over its economic useful life of 10 years, which is estimated to be the period during which benefits are expected to arise. On disposal of a business any goodwill not yet amortised is included in determining the profit or loss on sale of the business.

Stock

Stocks are valued at the lower of cost and net realisable value. Cost comprises expenditure incurred in the normal course of business in bringing stocks to their present location and condition. Full provision is made for obsolete and slow moving items. Net realisable value comprises actual or estimated selling price (net of trade discounts) less all further costs to completion or to be incurred in marketing and selling.

Taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the year and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Balance Sheet date.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the company's taxable profits and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the balance sheet date. Transactions, during the year, which are denominated in foreign currencies are translated at the rates of exchange ruling at the date of the transaction. The resulting exchange differences are dealt with in the profit and loss account.

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Sushi Bar Atari-Ya Limited

NOTES TO THE ABBREVIATED FINANCIAL STATEMENTS

for the year ended 31 December 2015

1. INTANGIBLE FIXED ASSETS

	Goodwill £	Total £
Cost		
At 1 January 2015	18,822	18,822
At 31 December 2015	18,822	18,822
Amortisation		
At 1 January 2015	3,966	3,966
Charge for year	2,618	2,618
At 31 December 2015	6,584	6,584
Net book value		
At 31 December 2015	12,238	12,238
At 31 December 2014	14,856	14,856

2. TANGIBLE FIXED ASSETS

	Total £
Cost	
At 1 January 2015	218,229
Additions	59,166
At 31 December 2015	277,395
Depreciation	
At 1 January 2015	44,589
Charge for the year	29,876
At 31 December 2015	74,465
Net book value	
At 31 December 2015	202,930
At 31 December 2014	173,640

3. SHARE CAPITAL

			2015 £	2014 £
Description	Number of shares	Value of units		
Allotted, called up and fully paid				
Ordinary Shares	1,000	£1 each	1,000	1,000

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Sushi Bar Atari-Ya Limited

NOTES TO THE ABBREVIATED FINANCIAL STATEMENTS

continued

for the year ended 31 December 2015

4. PARENT AND ULTIMATE PARENT COMPANY

The company regards Asrapport Dining Co. Limited as its parent company.

The company's ultimate parent undertaking is Asrapport Dining Co. Limited.

Asrapport Dining Co. Limited is regarded as both the controlling party and the ultimate controlling party.

The parent of the largest group in which the results are consolidated is Asrapport Dining Co. Limited.

Asrapport Dining Co. Limited is registered in Japan.