

NOM Restaurants Ltd

Unaudited Abbreviated Accounts

for the Year Ended 30 September 2016

RL Accountancy
Chartered Accountants
5 Woodside
Church Lawton
Stoke on Trent
Staffordshire
ST7 3BU

NOM Restaurants Ltd

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The following reproduces the text of the accountants' report in respect of the company's annual financial statements, from which the abbreviated accounts (set out on pages 2 to 4) have been prepared.

**Chartered Accountants' Report to the Director on the Preparation of the Unaudited Statutory
Accounts of
NOM Restaurants Ltd
for the Year Ended 30 September 2016**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of NOM Restaurants Ltd for the year ended 30 September 2016 set out on pages 2 to 4 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 (ICAEW), we are subject to its ethical and other professional requirements which are detailed at <http://www.icaew.com/en/members/regulations-standards-and-guidance/>.

This report is made solely to the Board of Directors of NOM Restaurants Ltd, as a body, in accordance with the terms of our engagement letter dated 25 November 2014. Our work has been undertaken solely to prepare for your approval the accounts of NOM Restaurants Ltd and state those matters that we have agreed to state to them, as a body, in this report in accordance with ICAEW Technical Release 07/16 AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than NOM Restaurants Ltd and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that NOM Restaurants Ltd has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and loss of NOM Restaurants Ltd. You consider that NOM Restaurants Ltd 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 NOM Restaurants Ltd. 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 statutory accounts.

.....
RL Accountancy
Chartered Accountants
5 Woodside
Church Lawton
Stoke on Trent
Staffordshire
ST7 3BU

28 June 2017

NOM Restaurants Ltd

(Registration number: 09220700)

Abbreviated Balance Sheet as at 30 September 2016

| | Note | 30 September 2016 £ | 30 September 2015 £ |
|---|------|------------------------|------------------------|
| Fixed assets | | | |
| Tangible assets | | 64,438 | 46,149 |
| Current assets | | | |
| Stocks | | 5,940 | 5,250 |
| Debtors | | 9,927 | 12,416 |
| Cash at bank and in hand | | 33,041 | 12,936 |
| | | 48,908 | 30,602 |
| Creditors: Amounts falling due within one year | | (98,391) | (72,713) |
| Net current liabilities | | (49,483) | (42,111) |
| Total assets less current liabilities | | 14,955 | 4,038 |
| Creditors: Amounts falling due after more than one year | | (31,675) | - |
| Provisions for liabilities | | (2,583) | (1,742) |
| Net (liabilities)/assets | | (19,303) | 2,296 |
| Capital and reserves | | | |
| Called up share capital | 3 | 20 | 20 |
| Profit and loss account | | (19,323) | 2,276 |
| Shareholders' (deficit)/funds | | (19,303) | 2,296 |

For the year ending 30 September 2016 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 accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the director on 28 June 2017

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Mr Leon Samuel Burton
Director

The notes on pages 3 to 4 form an integral part of these financial statements.

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NOM Restaurants Ltd

Notes to the Abbreviated Accounts

1 Accounting policies

Going concern

The financial statements have been prepared on a going concern basis.

Turnover

Turnover represents amounts chargeable, net of value added tax, in respect of the sale of goods and services to customers.

Revenue recognition

Revenue is recognised to the extent that the company obtains the right to consideration in exchange for its performance. Revenue is measured at the fair value of the consideration received, excluding discounts, rebates, VAT and other sales tax or duty.

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 |
|--------------------------|-------------------------------------|
| Plant and machinery | 20% Reducing balance method |
| Fixtures and fittings | 20% Reducing balance method |
| Office equipment | 33% Straight line basis |
| Motor vehicles | 20% Reducing balance method |
| Improvement to leasehold | 10 years straight line 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.

Provisions

A provision is recognised when there is a legal or constructive obligation as a result of a past event and it is probable that an outflow of economic benefits will be required to settle the obligation.

Deferred tax

Deferred tax is recognised, without discounting, in respect of all timing differences between the treatment of certain items for taxation and accounting purposes, which have arisen but not reversed by the balance sheet date, except as required by the FRSSE. Deferred tax is measured at the rates that are expected to apply in the periods when the timing differences are expected to reverse, based on the tax rates and law enacted at the balance sheet date.

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.

NOM Restaurants Ltd

Notes to the Abbreviated Accounts

2 Fixed assets

| | Tangible assets £ | Total £ |
|-----------------------|----------------------|------------|
| Cost | | |
| At 1 October 2015 | 58,109 | 58,109 |
| Additions | 35,030 | 35,030 |
| At 30 September 2016 | 93,139 | 93,139 |
| Depreciation | | |
| At 1 October 2015 | 11,960 | 11,960 |
| Charge for the year | 16,741 | 16,741 |
| At 30 September 2016 | 28,701 | 28,701 |
| Net book value | | |
| At 30 September 2016 | 64,438 | 64,438 |
| At 30 September 2015 | 46,149 | 46,149 |

3 Share capital

Allotted, called up and fully paid shares

| | 30 September 2016 | | 30 September 2015 | |
|----------------------------|-------------------|----|-------------------|----|
| | No. | £ | No. | £ |
| Ordinary Shares of £1 each | 20 | 20 | 20 | 20 |

4 Related party transactions

5 Control

The director is the controlling party by virtue of his controlling shareholding in the company.

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.