

**REGISTERED NUMBER: SC352415 (Scotland)**

# **BENVUE RESTAURANTS LTD**

## **ABBREVIATED ACCOUNTS**

**For the Period**

**1 October 2011 to 31 December 2012**



**Davidson Associates Ltd**

**Accountants**

# **BENVUE RESTAURANTS LIMITED**

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# **BENVUE RESTAURANTS LIMITED**

## **Company Information**

**For the Period 1 October 2011 to 31 December 2012**

**DIRECTORS:**

G W Cooper  
Mrs A E Cooper

**SECRETARY:**

Mrs A E Cooper

**REGISTERED OFFICE:**

6 Academy Gardens  
Mintlaw  
Aberdeen  
AB42 5GS

**REGISTERED NUMBER:** SC352415 (Scotland)

**ACCOUNTANTS:**

Davidson Associates Limited  
68 Edgehead Village  
Pathhead  
Midlothian  
EH37 5RJ

# BENVUE RESTAURANTS LIMITED

## Abbreviated Balance Sheet As at 31 December 2012

		31.12.12	30.9.11
	Notes	£	£
<b>FIXED ASSETS</b>			
Intangible assets	2	687,961	132,135
Tangible assets	3	375,694	256,452
Investments	4	2,500	1,250
		<u>1,066,155</u>	<u>389,837</u>
<b>CURRENT ASSETS</b>			
Stocks		20,665	8,721
Debtors		6,866	45,130
Cash at bank and in hand		437,596	70,158
		<u>465,127</u>	<u>124,009</u>
<b>CREDITORS</b>			
Amounts falling due within one year		<u>(1,416,164)</u>	<u>(318,959)</u>
<b>NET CURRENT LIABILITIES</b>		<u>(951,037)</u>	<u>(194,950)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		115,118	194,887
<b>CREDITORS</b>			
Amounts falling due after more than one year		-	<u>(192,939)</u>
<b>NET ASSETS</b>		<u>115,118</u>	<u>1,948</u>
<b>CAPITAL AND RESERVES</b>			
Called up share capital	5	10	8
Profit and loss account		<u>115,108</u>	<u>1,940</u>
<b>SHAREHOLDERS' FUNDS</b>		<u>115,118</u>	<u>1,948</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 31 December 2012.

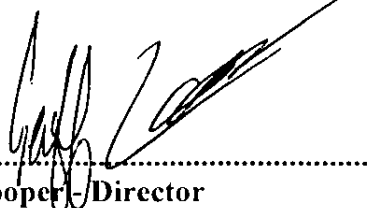
The members have not required the company to obtain an audit of its financial statements for the period ended 31 December 2012 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small.

The financial statements were approved by the Board of Directors on 20 March 2013 and were signed on its behalf by:

  
.....  
G W Cooper - Director

The notes form part of these abbreviated accounts

# BENVUE RESTAURANTS LIMITED

## Notes to the Abbreviated Accounts

For the Period 1 October 2011 to 31 December 2012

### 1. ACCOUNTING POLICIES

#### Accounting convention

The financial statements 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 net invoiced sales of goods, excluding value added tax.

#### Goodwill

Goodwill, being the amount paid in connection with the acquisition of a business in 2011, is being amortised evenly over its estimated useful life of twenty years.

#### Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Land and buildings - 5% on cost

Plant and machinery etc - 25% on cost, 15% on cost and 10% on cost

#### Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

#### Pension costs and other post-retirement benefits

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to the profit and loss account in the period to which they relate.

### 2. INTANGIBLE FIXED ASSETS

	<b>Total £</b>
<b>COST</b>	
At 1 October 2011	136,222
Additions	541,817
Transfer	<u>51,491</u>
At 31 December 2012	<u>729,530</u>
<b>AMORTISATION</b>	
At 1 October 2011	4,087
Amortisation for period	30,724
Transfers	<u>6,758</u>
At 31 December 2012	<u>41,569</u>
<b>NET BOOK VALUE</b>	
At 31 December 2012	<u>687,961</u>
At 30 September 2011	<u>132,135</u>

# BENVUE RESTAURANTS LIMITED

## Notes to the Abbreviated Accounts - continued For the Period 1 October 2011 to 31 December 2012

### 3. INTANGIBLE FIXED ASSETS

Total  
£

#### COST

At 1 October 2011	268,782
Additions	52,845
Transfer to ownership	<u>235,385</u>
At 31 December 2012	<u>557,012</u>

#### DEPRECIATION

At 1 October 2011	12,330
Charge for period	80,802
Transfer to ownership	<u>88,186</u>
At 31 December 2012	<u>181,318</u>

#### NET BOOK VALUE

At 31 December 2012	<u>375,694</u>
At 30 September 2011	<u>256,452</u>

### 4. FIXED ASSET INVESTMENTS

Investments other  
than loans

£

#### COST

At 1 October 2011	1,250
Reclassification/transfer	<u>1,250</u>
At 31 December 2012	<u>2,500</u>

#### NET BOOK VALUE

At 31 December 2012	<u>2,500</u>
At 30 September 2011	<u>1,250</u>

### 5. CALLED UP SHARE CAPITAL

#### Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2012 £	2011 £
8	"A" Ordinary Shares	£1	8	6
2	"B" Ordinary Shares	£1	<u>2</u>	<u>2</u>
			<u>10</u>	<u>8</u>

2 "A" Ordinary Shares of £1 each were allotted and fully paid for cash at par during the period.

### 6. TRANSACTIONS WITH DIRECTORS

On 1 May 2012 Benvue Restaurants Limited purchased the trade and assets of G Cooper T/A McDonalds for a consideration of £735,000. Mr G Cooper is a Director and controlling shareholder in Benvue Restaurants Limited.