

Abbreviated Accounts
for the period
17 September 2014 to 30 September 2015
for
Hen Restaurants Ltd

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for the period 17 September 2014 to 30 September 2015

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Hen Restaurants Ltd

Company Information

for the period 17 September 2014 to 30 September 2015

DIRECTOR:

P Ilic

REGISTERED OFFICE:

Le Mercury Restaurant, 140a
Upper Street
London
N1 1QY

REGISTERED NUMBER:

09221955 (England and Wales)

ACCOUNTANT:

Will Taylor Limited
4th Floor
International House
Queens Road
Brighton
East Sussex
BN1 3XE

Chartered Accountant's Report to the Director
on the Unaudited Financial Statements of
Hen Restaurants Ltd

The following reproduces the text of the report prepared for the director in respect of the company's annual unaudited financial statements, from which the unaudited abbreviated accounts (set out on pages three to five) have been prepared.

In order to assist you to fulfil your duties under the Companies Act 2006, I have prepared for your approval the financial statements of Hen Restaurants Ltd for the period ended 30 September 2015 which comprise the Profit and Loss Account, the Balance Sheet and the related notes from the company's accounting records and from information and explanations you have given me.

As a practising member of the Institute of Chartered Accountants in England and Wales (ICAEW), I am subject to its ethical and other professional requirements which are detailed at icaew.com/membershandbook.

This report is made solely to the director of Hen Restaurants Ltd in accordance with my terms of engagement. My work has been undertaken solely to prepare for your approval the financial statements of Hen Restaurants Ltd and state those matters that I have agreed to state to the director of Hen Restaurants Ltd in this report in accordance with AAF 2/10 as detailed at icaew.com/compilation. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the company and its director for my work or for this report.

It is your duty to ensure that Hen Restaurants Ltd has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and loss of Hen Restaurants Ltd. You consider that Hen Restaurants Ltd is exempt from the statutory audit requirement for the period.

I have not been instructed to carry out an audit or a review of the financial statements of Hen Restaurants Ltd. For this reason, I have not verified the accuracy or completeness of the accounting records or information and explanations you have given to me and I do not, therefore, express any opinion on the statutory financial statements.

Will Taylor Limited
4th Floor
International House
Queens Road
Brighton
East Sussex
BN1 3XE

Date:

Abbreviated Balance Sheet

30 September 2015

	Notes	£	£
FIXED ASSETS			
Tangible assets	2		46,303
CURRENT ASSETS			
Debtors		9,261	
Cash at bank and in hand		<u>9,425</u>	
		18,686	
CREDITORS			
Amounts falling due within one year		<u>201,447</u>	
NET CURRENT LIABILITIES			<u>(182,761)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>(136,458)</u>
CAPITAL AND RESERVES			
Called up share capital	3		100
Profit and loss account			<u>(136,558)</u>
SHAREHOLDERS' FUNDS			<u>(136,458)</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 30 September 2015.

The members have not required the company to obtain an audit of its financial statements for the period ended 30 September 2015 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and 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
- (b) 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 companies.

The financial statements were approved by the director on 17 June 2016 and were signed by:

P Ilic - Director

Notes to the Abbreviated Accounts
for the period 17 September 2014 to 30 September 2015

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 January 2015).

Turnover

Turnover represents net invoiced sales of goods, excluding value added tax.

Tangible fixed assets

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

Long leasehold	- Over the period of 10 years
Fixtures and fittings	- 25% reducing balance
Computer equipment	- 25% reducing balance

Taxation

Current tax is provided at amounts expected to be paid (or recovered) using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Deferred taxation is accounted for at expected tax rates on all differences arising from the inclusion of items of income and expenditure in taxation computations in periods different from those in which they are included in the financial statements. A deferred tax asset is only recognised when it is more likely than not that the asset will be recoverable in the foreseeable future out of suitable taxable profits from which the underlying timing differences can be deducted.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the profit and loss account on a straight line basis over the period of the lease.

Going concern note

Total liabilities exceed current assets at the balance sheet date. The directors consider, however that the company has sufficient liquid assets, to meet its liabilities as and when they fall due, and that the company has sufficient support from its creditors. Accordingly the director considers that it is appropriate to prepare the accounts on a going concern basis.

2. TANGIBLE FIXED ASSETS

	Total £
COST	
Additions	52,737
At 30 September 2015	<u>52,737</u>
DEPRECIATION	
Charge for period	6,434
At 30 September 2015	<u>6,434</u>
NET BOOK VALUE	
At 30 September 2015	<u><u>46,303</u></u>

Notes to the Abbreviated Accounts - continued
for the period 17 September 2014 to 30 September 2015

3. **CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	£
100	Ordinary	£1	<u>100</u>

100 Ordinary shares of £1 each were allotted and fully paid for cash at par during the period.

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.