

Cupar Garden Limited
Abbreviated Unaudited Accounts
for the Year Ended 31 July 2014

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for the Year Ended 31 July 2014**

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Cupar Garden Limited

**Company Information
for the Year Ended 31 July 2014**

DIRECTOR: Mrs M Y Cheung

REGISTERED OFFICE: 9 Ainslie Place
Edinburgh
EH3 6AT

REGISTERED NUMBER: SC429355 (Scotland)

ACCOUNTANTS: Whitelaw Wells
9 Ainslie Place
Edinburgh
EH3 6AT

BANKERS: The Royal Bank of Scotland
18 Crossgate
Cupar
Fife
KY15 5HH

Abbreviated Balance Sheet
31 July 2014

	Notes	2014 £	2013 £
CURRENT ASSETS			
Stocks		-	1,800
Debtors		-	1,543
Cash at bank and in hand		<u>13,790</u>	<u>17,362</u>
		13,790	20,705
CREDITORS			
Amounts falling due within one year		<u>10,151</u>	<u>9,956</u>
NET CURRENT ASSETS		<u>3,639</u>	<u>10,749</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>3,639</u>	<u>10,749</u>
CAPITAL AND RESERVES			
Called up share capital	2	1	1
Profit and loss account		<u>3,638</u>	<u>10,748</u>
SHAREHOLDERS' FUNDS		<u>3,639</u>	<u>10,749</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 July 2014.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 July 2014 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges her 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 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.
- (b)

The notes form part of these abbreviated accounts

Cupar Garden Limited (Registered number: SC429355)

Abbreviated Balance Sheet - continued
31 July 2014

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 20 November 2014 and were signed by:

Mrs M Y Cheung - Director

The notes form part of these abbreviated accounts

Notes to the Abbreviated Accounts
for the Year Ended 31 July 2014

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The company has ceased trading and therefore the accounts have been prepared on a break-up basis.

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, which represents net invoiced sales of goods, is recognised at the point when a meal is served or delivered to the customer.

Stocks

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

Deferred tax

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, or a right to pay less or to receive more tax. Deferred tax assets are recognised only to the extent that the directors consider that it is more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted. Deferred tax is measured on an undiscounted basis at the rates that are expected to apply in the periods in which timing differences reverse, based on tax rates and laws enacted or substantively enacted at the balance sheet date.

2. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2014 £	2013 £
1	Ordinary	£1	<u>1</u>	<u>1</u>

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.