

Kendells Bistro Limited

Unaudited Abbreviated Accounts

for the Year Ended 30 April 2012

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COMPANIES HOUSE

TGKS Accountancy Limited
t/a AIMS Accountants for Business
The Mill at Scott Hall
44 Potternewton Mount
Leeds
LS7 2DR

Kendells Bistro Limited
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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
Kendells Bistro Limited
for the Year Ended 30 April 2012**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Kendells Bistro Limited for the year ended 30 April 2012 set out on pages 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 icaew.com/membershandbook

This report is made solely to the Board of Directors of Kendells Bistro Limited, as a body, in accordance with the terms of our engagement letter dated 19 May 2012. Our work has been undertaken solely to prepare for your approval the accounts of Kendells Bistro Limited and state those matters that we have agreed to state to them, as a body, in this report in accordance with AAF 2/10 as detailed at icaew.com/compilation. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Kendells Bistro Limited and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that Kendells Bistro Limited has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit of Kendells Bistro Limited. You consider that Kendells Bistro Limited 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 Kendells Bistro Limited. 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.

TGKS Accountancy Limited
t/a AIMS Accountants for Business
The Mill at Scott Hall
44 Potternewton Mount
Leeds
LS7 2DR
21 November 2012

Kendells Bistro Limited
(Registration number: 06157920)
Abbreviated Balance Sheet at 30 April 2012

	Note	2012 £	2011 £
Fixed assets			
Intangible fixed assets		33,575	40,291
Tangible fixed assets		<u>23,070</u>	<u>21,018</u>
		<u>56,645</u>	<u>61,309</u>
Current assets			
Stocks		4,850	5,100
Debtors		15,122	309
Cash at bank and in hand		<u>22,124</u>	<u>5,272</u>
		42,096	10,681
Creditors Amounts falling due within one year		<u>(80,565)</u>	<u>(109,869)</u>
Net current liabilities		<u>(38,469)</u>	<u>(99,188)</u>
Total assets less current liabilities		18,176	(37,879)
Provisions for liabilities		<u>(2,665)</u>	<u>-</u>
Net assets/(liabilities)		<u>15,511</u>	<u>(37,879)</u>
Capital and reserves			
Called up share capital	3	1	1
Profit and loss account		<u>15,510</u>	<u>(37,880)</u>
Shareholders' funds/(deficit)		<u>15,511</u>	<u>(37,879)</u>

For the year ending 30 April 2012 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 director acknowledges his 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 21 November 2012

Mr Steven Kendall
Director

The notes on pages 3 to 4 form an integral part of these financial statements
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Kendells Bistro Limited

Notes to the Abbreviated Accounts for the Year Ended 30 April 2012

1 Accounting policies

Basis of preparation

The full financial statements, from which these abbreviated accounts have been extracted, 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 amounts chargeable, net of value added tax, in respect of the sale of goods and services to customers

Goodwill

Positive goodwill is capitalised, classified as an asset on the balance sheet and amortised on a straight line basis over its useful economic life. It is reviewed for impairment at the end of the first full financial year following the acquisition and in other periods if events or changes in circumstances indicate that the carrying value may not be recoverable

Amortisation

Amortisation is provided on intangible fixed assets so as to write off the cost, less any estimated residual value, over their expected useful economic life as follows

Asset class	Amortisation method and rate
Goodwill	10% straight line

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	25% reducing balance basis
Fixtures and fittings	25% reducing balance basis
Office equipment	25% reducing balance 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

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

Kendells Bistro Limited

Notes to the Abbreviated Accounts for the Year Ended 30 April 2012

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Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities. Where shares are issued, any component that creates a financial liability of the company is presented as a liability in the balance sheet. The corresponding dividends relating to the liability component are charged as interest expense in the profit and loss account.

2 Fixed assets

	Intangible assets £	Tangible assets £	Total £
Cost			
At 1 May 2011	67,155	53,650	120,805
Additions	-	8,712	8,712
Disposals	-	(1,200)	(1,200)
At 30 April 2012	67,155	61,162	128,317
Depreciation			
At 1 May 2011	26,864	32,633	59,497
Charge for the year	6,716	6,237	12,953
Eliminated on disposals	-	(778)	(778)
At 30 April 2012	33,580	38,092	71,672
Net book value			
At 30 April 2012	33,575	23,070	56,645
At 30 April 2011	40,291	21,017	61,308

3 Share capital

Allotted, called up and fully paid shares

	2012		2011	
	No.	£	No.	£
Ordinary Share of £1 each	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>