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Company Registration Number 06026719

**CHRIS-TINA KITCHENS LTD**  
**UNAUDITED ABBREVIATED ACCOUNTS**  
**FOR THE YEAR ENDED**  
**31st JANUARY 2010**



**HORSFIELD & SMITH**

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# **CHRIS-TINA KITCHENS LTD**

## **ABBREVIATED ACCOUNTS**

**YEAR ENDED 31st JANUARY 2010**

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# CHRIS-TINA KITCHENS LTD

## ABBREVIATED BALANCE SHEET

31st JANUARY 2010

|   | Note     | 2010<br>£       | 2009<br>£       |
|---|----------|-----------------|-----------------|
| <b>FIXED ASSETS</b>                                   | <b>2</b> |                 |                 |
| Intangible assets                                     |          | 20,000          | 30,000          |
| Tangible assets                                       |          | <u>13,999</u>   | <u>19,449</u>   |
|   |          | <u>33,999</u>   | <u>49,449</u>   |
| <b>CURRENT ASSETS</b>                                 |          |                 |                 |
| Stocks  |          | 4,525           | 17,235          |
| Debtors   |          | 52,104          | 47,743          |
| Cash at bank and in hand                              |          | <u>5,728</u>    | <u>3,749</u>    |
|   |          | 62,357          | 68,727          |
| <b>CREDITORS: Amounts falling due within one year</b> |          | <u>97,425</u>   | <u>117,485</u>  |
| <b>NET CURRENT LIABILITIES</b>                        |          | <b>(35,068)</b> | <b>(48,758)</b> |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>          |          | <b>(1,069)</b>  | <b>691</b>      |
| <b>PROVISIONS FOR LIABILITIES</b>                     |          | <b>-</b>        | <b>377</b>      |
|   |          | <u>(1,069)</u>  | <u>314</u>      |
| <b>CAPITAL AND RESERVES</b>                           |          |                 |                 |
| Called-up equity share capital                        | 4        | 100             | 100             |
| Profit and loss account                               |          | <u>(1,169)</u>  | <u>214</u>      |
| <b>(DEFICIT)/SHAREHOLDERS' FUNDS</b>                  |          | <b>(1,069)</b>  | <b>314</b>      |

The Balance sheet continues on the following page.

The notes on pages 3 to 5 form part of these abbreviated accounts

# CHRIS-TINA KITCHENS LTD

## ABBREVIATED BALANCE SHEET *(continued)*

31st JANUARY 2010

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The director is satisfied that the company is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year by virtue of section 477(2), and that no member or members have requested an audit pursuant to section 476(1) of the Act

The director acknowledges his responsibility for

- (i) ensuring that the company keeps adequate accounting records which comply with section 386 of the Act, and
- (ii) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of section 393, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the company

These abbreviated accounts have been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006

These abbreviated accounts were approved and signed by the director and authorised for issue on  
27/01/2010

MR E C HORROCKS  
Director



Company Registration Number 06026719

The notes on pages 3 to 5 form part of these abbreviated accounts.

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# **CHRIS-TINA KITCHENS LTD**

## **NOTES TO THE ABBREVIATED ACCOUNTS**

**YEAR ENDED 31st JANUARY 2010**

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### **1. ACCOUNTING POLICIES**

#### **Basis of accounting**

The financial statements have been prepared under the historical cost convention, and in accordance with applicable UK accounting standards

The accounts have been prepared on an ongoing basis as the director has given assurances to continue to support the company

#### **Cash flow statement**

The director has taken advantage of the exemption in Financial Reporting Standard No 1 (Revised 1996) from including a cash flow statement in the financial statements on the grounds that the company is small

#### **Turnover**

The turnover shown in the profit and loss account represents amounts invoiced during the year, exclusive of Value Added Tax

#### **Amortisation**

Amortisation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows

Goodwill - 20% straight line

#### **Fixed assets**

All fixed assets are initially recorded at cost

#### **Depreciation**

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows

|                     |                     |
|---------------------|---------------------|
| Plant & Machinery   | - 15% straight line |
| Fixtures & Fittings | - 15% straight line |
| Motor Vehicles      | - 20% straight line |
| Computer Equipment  | - 30% straight line |

#### **Stocks**

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

#### **Operating lease agreements**

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against profits on a straight line basis over the period of the lease

# CHRIS-TINA KITCHENS LTD

## NOTES TO THE ABBREVIATED ACCOUNTS

YEAR ENDED 31st JANUARY 2010

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### 1. ACCOUNTING POLICIES *(continued)*

#### Deferred taxation

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, with the following exception:

\* 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 tax 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

#### Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as either 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

### 2. FIXED ASSETS

|  | Intangible<br>Assets<br>£ | Tangible<br>Assets<br>£ | Total<br>£    |
|--|---------------------------|-------------------------|---------------|
| <b>COST</b>                                |                           |                         |               |
| At 1st February 2009 and 31st January 2010 | <u>50,000</u>             | <u>27,825</u>           | <u>77,825</u> |
| <b>DEPRECIATION</b>                        |                           |                         |               |
| At 1st February 2009                       | 20,000                    | 8,376                   | 28,376        |
| Charge for year                            | <u>10,000</u>             | <u>5,450</u>            | <u>15,450</u> |
| At 31st January 2010                       | <u>30,000</u>             | <u>13,826</u>           | <u>43,826</u> |
| <b>NET BOOK VALUE</b>                      |                           |                         |               |
| At 31st January 2010                       | <u>20,000</u>             | <u>13,999</u>           | <u>33,999</u> |
| At 31st January 2009                       | <u>30,000</u>             | <u>19,449</u>           | <u>49,449</u> |

### 3. TRANSACTIONS WITH THE DIRECTOR

Included in other creditors are amounts owing to Mr E C Horrocks, the director, of £60,196 (2009.£76,852)

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# **CHRIS-TINA KITCHENS LTD**

## **NOTES TO THE ABBREVIATED ACCOUNTS**

**YEAR ENDED 31st JANUARY 2010**

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### **4. SHARE CAPITAL**

#### **Authorised share capital:**

|                                   | <b>2010</b>          | <b>2009</b>          |
|-----------------------------------|----------------------|----------------------|
|                                   | <b>£</b>             | <b>£</b>             |
| 10,000 Ordinary shares of £1 each | <b><u>10,000</u></b> | <b><u>10,000</u></b> |

#### **Allotted, called up and fully paid:**

|                                | <b>2010</b>       |                   | <b>2009</b>       |                   |
|--------------------------------|-------------------|-------------------|-------------------|-------------------|
|                                | <b>No</b>         | <b>£</b>          | <b>No</b>         | <b>£</b>          |
| 100 Ordinary shares of £1 each | <b><u>100</u></b> | <b><u>100</u></b> | <b><u>100</u></b> | <b><u>100</u></b> |