

Registered Number NI602759

THE PASTRY CHEF (LARNE) LIMITED

Abbreviated Accounts

30 April 2016

Abbreviated Balance Sheet as at 30 April 2016

	Notes	2016 £	2015 £
Fixed assets			
Intangible assets	2	28,000	30,000
Tangible assets	3	1,757	2,343
		<u>29,757</u>	<u>32,343</u>
Current assets			
Stocks		1,625	1,500
Debtors		22,029	23,517
Cash at bank and in hand		1,550	43
		<u>25,204</u>	<u>25,060</u>
Creditors: amounts falling due within one year		(53,145)	(49,918)
Net current assets (liabilities)		<u>(27,941)</u>	<u>(24,858)</u>
Total assets less current liabilities		<u>1,816</u>	<u>7,485</u>
Total net assets (liabilities)		<u>1,816</u>	<u>7,485</u>
Capital and reserves			
Called up share capital		2	2
Profit and loss account		1,814	7,483
Shareholders' funds		<u>1,816</u>	<u>7,485</u>

- For the year ending 30 April 2016 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 directors acknowledge their 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 Board on 19 September 2016

And signed on their behalf by:

Aidan Hegarty, Director

Gail Hegarty, Director

Notes to the Abbreviated Accounts for the period ended 30 April 2016

1 Accounting Policies

Basis of measurement and preparation of accounts

Accounting Policies

The following accounting policies have been used in dealing with items which are considered material in relation to the company's financial statements.

Accounting convention

The financial statements are prepared in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

Compliance with accounting standards

The financial statements are prepared in accordance with applicable United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), which have been applied consistently (except as otherwise stated).

Turnover

Turnover represents amounts receivable for goods and services net of VAT and trade discounts.

Goodwill

Acquired goodwill is written off in equal annual instalments over its estimated useful economic life.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Fixtures, fittings & equipment 25% reducing balance

Motor Vehicles 25% reducing balance

2 Intangible fixed assets

	£
Cost	
At 1 May 2015	40,000
Additions	-
Disposals	-
Revaluations	-
Transfers	-
At 30 April 2016	<u>40,000</u>
Amortisation	
At 1 May 2015	10,000
Charge for the year	2,000

On disposals	-
At 30 April 2016	<u>12,000</u>
Net book values	
At 30 April 2016	<u>28,000</u>
At 30 April 2015	<u>30,000</u>

3 Tangible fixed assets

	£
Cost	
At 1 May 2015	9,883
Additions	-
Disposals	-
Revaluations	-
Transfers	-
At 30 April 2016	<u>9,883</u>
Depreciation	
At 1 May 2015	7,540
Charge for the year	586
On disposals	-
At 30 April 2016	<u>8,126</u>
Net book values	
At 30 April 2016	<u>1,757</u>
At 30 April 2015	<u>2,343</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.