

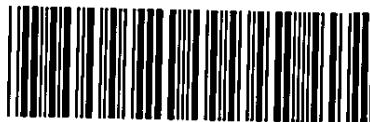
Company Registration No. SC357733 (Scotland)

**EDINBURGH NEW TOWN COOKERY SCHOOL LIMITED**

**ABBREVIATED ACCOUNTS**

**FOR THE YEAR ENDED 31 AUGUST 2012**

WEDNESDAY



\*S27WY1ZN\*

SCT 08/05/2013 #91

COMPANIES HOUSE

**Johnston Smillie Ltd  
Chartered Accountants  
22 Craigmount Avenue  
Edinburgh  
EH12 8HQ**

# EDINBURGH NEW TOWN COOKERY SCHOOL LIMITED

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# EDINBURGH NEW TOWN COOKERY SCHOOL LIMITED

## ABBREVIATED BALANCE SHEET

AS AT 31 AUGUST 2012

	Notes	2012 £	£	2011 £	£
<b>Fixed assets</b>					
Tangible assets	2		95,354		118,239
<b>Current assets</b>					
Stocks		5,558		3,452	
Debtors		15,788		14,758	
Cash at bank and in hand		100,894		49,417	
		<u>122,240</u>		<u>67,627</u>	
<b>Creditors: amounts falling due within one year</b>	3	<u>(222,178)</u>		<u>(211,192)</u>	
<b>Net current liabilities</b>			<u>(99,938)</u>		<u>(143,565)</u>
<b>Total assets less current liabilities</b>			<u>(4,584)</u>		<u>(25,326)</u>
<b>Creditors: amounts falling due after more than one year</b>	4		<u>(349,375)</u>		<u>(269,598)</u>
			<u>(353,959)</u>		<u>(294,924)</u>
<b>Capital and reserves</b>					
Called up share capital	5		40,000		40,000
Profit and loss account			<u>(393,959)</u>		<u>(334,924)</u>
<b>Shareholders' funds</b>			<u>(353,959)</u>		<u>(294,924)</u>

# EDINBURGH NEW TOWN COOKERY SCHOOL LIMITED

## ABBREVIATED BALANCE SHEET (CONTINUED)

**AS AT 31 AUGUST 2012**

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For the financial year ended 31 August 2012 the company was entitled to exemption from audit under section 477 Companies Act 2006. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these financial statements under the requirements of the Companies Act 2006.

The directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with section 386 of the Act and for 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 sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

These abbreviated accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

Approved by the Board for issue on 19 December 2012



Mr Charles Stevenson CBE  
Director

Company Registration No. SC357733

# EDINBURGH NEW TOWN COOKERY SCHOOL LIMITED

## NOTES TO THE ABBREVIATED ACCOUNTS

FOR THE YEAR ENDED 31 AUGUST 2012

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### 1 Accounting policies

#### 1.1 Accounting convention

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The directors recognise the net liabilities position of the company and they remain optimistic that the improvement in turnover will continue as bookings continue to increase. The directors are also not seeking repayment of their loans within 12 months.

#### 1.2 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).

#### 1.3 Turnover

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

#### 1.4 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:

Tenants improvements	Over the term of the lease - 10 years
Plant and machinery	25% Reducing balance
Computer equipment	33% Straight line
Fixtures, fittings & equipment	15% Reducing balance

#### 1.5 Leasing and hire purchase commitments

Rentals payable under operating leases are charged against income on a straight line basis over the lease term.

#### 1.6 Stock

Stock is valued at the lower of cost and net realisable value.

#### 1.7 Deferred taxation

Deferred taxation is provided in full in respect of taxation deferred by timing differences between the treatment of certain items for taxation and accounting purposes. The deferred tax balance has not been discounted.

# EDINBURGH NEW TOWN COOKERY SCHOOL LIMITED

## NOTES TO THE ABBREVIATED ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2012

### 2 Fixed assets

	<b>Tangible assets £</b>
<b>Cost</b>	
At 1 September 2011	173,705
Additions	1,550
At 31 August 2012	<u>175,255</u>
<b>Depreciation</b>	
At 1 September 2011	55,466
Charge for the year	24,435
At 31 August 2012	<u>79,901</u>
<b>Net book value</b>	
At 31 August 2012	<u>95,354</u>
At 31 August 2011	<u>118,239</u>

### 3 Creditors: amounts falling due within one year

The aggregate amount of creditors for which security has been given amounted to £22,222 (2011 - £22,222).

### 4 Creditors: amounts falling due after more than one year

The aggregate amount of creditors for which security has been given amounted to £139,558 (2011 - £161,780).

### 5 Share capital

	<b>2012 £</b>	<b>2011 £</b>
<b>Allotted, called up and fully paid</b>		
40,000 Ordinary Shares of £1 each	<u>40,000</u>	<u>40,000</u>