

Mulberry Bistro Limited

Unaudited Abbreviated Accounts

for the year ended 31 August 2014

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Mulberry Bistro Limited

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Mulberry Bistro Limited**(Registration number: 05881484)****Abbreviated Balance Sheet at 31 August 2014**

	Note		2014		2013	
	£	£	£	£		
Fixed assets						
Intangible fixed assets			33,887			50,831
Tangible fixed assets			<u>252,406</u>			<u>252,323</u>
			286,293			303,154
Current assets						
Stocks		3,036			4,039	
Debtors		1,101			122	
Cash at bank and in hand		<u>13,926</u>			<u>8,623</u>	
		18,063			12,784	
Creditors: Amounts falling due within one year		<u>(47,617)</u>			<u>(88,242)</u>	
Net current liabilities			<u>(29,554)</u>			<u>(75,458)</u>
Total assets less current liabilities			256,739			227,696
Creditors: Amounts falling due after more than one year			<u>(254,666)</u>			<u>(245,792)</u>
Net assets/(liabilities)			<u>2,073</u>			<u>(18,096)</u>
Capital and reserves						
Called up share capital	<u>4</u>	1,400			1,400	
Profit and loss account		<u>673</u>			<u>(19,496)</u>	
Shareholders' funds/(deficit)			<u>2,073</u>			<u>(18,096)</u>

Mulberry Bistro Limited
(Registration number: 05881484)
Abbreviated Balance Sheet at 31 August 2014

For the year ended 31 August 2014 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 28 January 2015 and signed on its behalf by:

.....
Mr T Bedford
Director

Mulberry Bistro Limited

Notes to the Abbreviated Accounts for the year Ended 31 August 2014

1 Accounting policies

Basis of preparation

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 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	written off over 10 years

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
Fixtures and fittings	25% reducing balance
Office equipment	3 years straight line

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.

Mulberry Bistro Limited**Notes to the Abbreviated Accounts for the year Ended 31 August 2014****2 Fixed assets**

	Intangible assets £	Tangible assets £	Total £
Cost			
At 1 September 2013	169,437	276,323	445,760
Additions	-	3,024	3,024
At 31 August 2014	<u>169,437</u>	<u>279,347</u>	<u>448,784</u>
Depreciation			
At 1 September 2013	118,606	24,000	142,606
Charge for the year	16,944	2,941	19,885
At 31 August 2014	<u>135,550</u>	<u>26,941</u>	<u>162,491</u>
Net book value			
At 31 August 2014	<u>33,887</u>	<u>252,406</u>	<u>286,293</u>
At 31 August 2013	<u>50,831</u>	<u>252,323</u>	<u>303,154</u>

3 Creditors

Included in the creditors are the following amounts due after more than five years:

	2014 £	2013 £
After more than five years by instalments	<u>91,108</u>	<u>-</u>

4 Share capital**Allotted, called up and fully paid shares**

	2014		2013	
	No.	£	No.	£
Ordinary A shares of £1 each	510	510	510	510
Ordinary B shares of £1 each	490	490	490	490
Ordinary C shares of £1 each	400	400	400	400
	<u>1,400</u>	<u>1,400</u>	<u>1,400</u>	<u>1,400</u>

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