

Registered Number 05782712

MINI'S KITCHEN LIMITED

Abbreviated Accounts

30 April 2016

Abbreviated Balance Sheet as at 30 April 2016

	Notes	2016 £	2015 £
Fixed assets			
Tangible assets	2	220,305	231,073
		<u>220,305</u>	<u>231,073</u>
Current assets			
Stocks		4,200	4,200
Debtors		38,018	38,018
Cash at bank and in hand		1,383	1,548
		<u>43,601</u>	<u>43,766</u>
Creditors: amounts falling due within one year		<u>(426,790)</u>	<u>(461,913)</u>
Net current assets (liabilities)		<u>(383,189)</u>	<u>(418,147)</u>
Total assets less current liabilities		<u>(162,884)</u>	<u>(187,074)</u>
Provisions for liabilities		<u>(6,461)</u>	<u>(8,614)</u>
Total net assets (liabilities)		<u>(169,345)</u>	<u>(195,688)</u>
Capital and reserves			
Called up share capital	3	100	100
Profit and loss account		(169,445)	(195,788)
Shareholders' funds		<u>(169,345)</u>	<u>(195,688)</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 20 January 2017

And signed on their behalf by:

Deivanayagam Sankar, Director

Notes to the Abbreviated Accounts for the period ended 30 April 2016**1 Accounting Policies****Basis of measurement and preparation of accounts**

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities effective April 2008.

Turnover policy

Turnover comprises the invoiced value of goods and services supplied by the company, net of Value Added Tax and trade discounts.

Tangible assets depreciation policy

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Freehold 2% Straight Line

Plant & Machinery 25% Reducing Balance

Fixtures & Fittings 25% Reducing Balance

Computer Equipment 25% Reducing Balance

Other accounting policies

Stocks and Work in Progress

Stocks and work in progress are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads. Work-in-progress is reflected in the accounts on a contract by contract basis by recording turnover and related costs as contract activity progresses.

Deferred Taxation

The charge for taxation takes into account taxation deferred as a result of timing differences between the treatment of certain items for taxation and accounting purposes. In general, deferred taxation is recognised in respect of timing differences that have originated but not reversed at the balance sheet date. However, 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 taxation is measured on a non-discounted basis at the tax rates that are expected to apply in periods in which the timing differences reverse, based on tax rates and the law enacted or substantively enacted at the balance sheet date.

2 Tangible fixed assets

	£
Cost	
At 1 May 2015	294,068
Additions	-
Disposals	-

Revaluations	-
Transfers	-
At 30 April 2016	<u>294,068</u>
Depreciation	
At 1 May 2015	62,995
Charge for the year	10,768
On disposals	-
At 30 April 2016	<u>73,763</u>
Net book values	
At 30 April 2016	<u>220,305</u>
At 30 April 2015	<u>231,073</u>

3 Called Up Share Capital

Allotted, called up and fully paid:

	<i>2016</i>	<i>2015</i>
	<i>£</i>	<i>£</i>
100 Ordinary shares of £1 each	100	100

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