

Registered number

05787225

Kushiara Restaurant Ltd

Abbreviated Accounts

30 April 2014

Kushiara Restaurant Ltd**Registered number:** 05787225**Abbreviated Balance Sheet****as at 30 April 2014**

	Notes	2014 £	2013 £
Fixed assets			
Intangible assets	2	55,000	55,000
Tangible assets	3	101,051	103,817
		<u>156,051</u>	<u>158,817</u>
Current assets			
Stocks		6,325	5,825
Debtors		16,100	16,100
Cash at bank and in hand		1,023	1,601
		<u>23,448</u>	<u>23,526</u>
Creditors: amounts falling due within one year		(286,615)	(256,732)
Net current liabilities		<u>(263,167)</u>	<u>(233,206)</u>
Net liabilities		<u>(107,116)</u>	<u>(74,389)</u>
Capital and reserves			
Called up share capital	4	2	2
Profit and loss account		(107,118)	(74,391)
Shareholders' funds		<u>(107,116)</u>	<u>(74,389)</u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

Members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

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

Rukon Uddin

Director

Approved by the board on 19 January 2015

Kushiara Restaurant Ltd
Notes to the Abbreviated Accounts
for the year ended 30 April 2014

1 Accounting policies

Basis of preparation

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

The accounts have been prepared on a going concern basis on the assumption of continued financial support from the directors and the creditors of the company.

Turnover

Turnover represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Plant and machinery	25% Reducing balance
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Stocks

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

Deferred taxation

Full provision is made for deferred taxation resulting from timing differences between the recognition of gains and losses in the accounts and their recognition for tax purposes. Deferred taxation is calculated on an un-discounted basis at the tax rates which are expected to apply in the periods when the timing differences will reverse.

2 Intangible fixed assets

£

Cost

At 1 May 2013	55,000
At 30 April 2014	<u>55,000</u>

Amortisation

At 30 April 2014	<u>-</u>
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Net book value

At 30 April 2014	<u>55,000</u>
At 30 April 2013	<u>55,000</u>

3 Tangible fixed assets

£

Cost

At 1 May 2013	113,840
At 30 April 2014	113,840

Depreciation

At 1 May 2013	10,023
Charge for the year	2,766
At 30 April 2014	12,789

Net book value

At 30 April 2014	101,051
At 30 April 2013	103,817

4 Share capital	Nominal value	2014 Number	2014 £	2013 £
Allotted, called up and fully paid:				
Ordinary shares	£1 each	2	2	2

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