

Company Registration No. 03883298 (England and Wales)

JMD RESTAURANTS (CARDIFF) LIMITED

UNAUDITED ABBREVIATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 APRIL 2016

JMD RESTAURANTS (CARDIFF) LIMITED

CONTENTS

	Page
Abbreviated balance sheet	1 - 2
Notes to the abbreviated accounts	3 - 4

JMD RESTAURANTS (CARDIFF) LIMITED

ABBREVIATED BALANCE SHEET

AS AT 30 APRIL 2016

	Notes	2016 £	£	2015 £	£
Fixed assets					
Tangible assets	2	1,946,620		1,981,016	
Current assets					
Stocks		119,452		141,614	
Debtors		340,704		19,761	
Investments		504,390		-	
Cash at bank and in hand		560,683		973,382	
		<u>1,525,229</u>		<u>1,134,757</u>	
Creditors: amounts falling due within one year		<u>(927,701)</u>		<u>(589,659)</u>	
Net current assets		597,528		545,098	
Total assets less current liabilities		<u>2,544,148</u>		<u>2,526,114</u>	
Provisions for liabilities		<u>(101,500)</u>		<u>(118,796)</u>	
		<u>2,442,648</u>		<u>2,407,318</u>	
Capital and reserves					
Called up share capital	3	256		256	
Share premium account		1,379,624		1,379,624	
Other reserves		120		120	
Profit and loss account		1,062,648		1,027,318	
Shareholders' funds		<u>2,442,648</u>		<u>2,407,318</u>	

JMD RESTAURANTS (CARDIFF) LIMITED

ABBREVIATED BALANCE SHEET (CONTINUED)

AS AT 30 APRIL 2016

For the financial year ended 30 April 2016 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These abbreviated financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Approved by the Board for issue on 6 January 2017

N B Martinez

Director

Company Registration No. 03883298

JMD RESTAURANTS (CARDIFF) LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 30 APRIL 2016

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 January 2015).

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 other than freehold land 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:

Land and buildings Freehold	2% on cost
Fixtures and fittings	15% on cost
Motor vehicles	25% on cost

1.5 Investments

Current asset investments are stated at the lower of cost and net realisable value.

1.6 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.

JMD RESTAURANTS (CARDIFF) LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2016

2 Fixed assets

	Tangible assets £
Cost	
At 1 May 2015	2,799,825
Additions	11,000
Disposals	(6,920)
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At 30 April 2016	2,803,905
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Depreciation	
At 1 May 2015	818,808
On disposals	(6,920)
Charge for the year	45,397
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At 30 April 2016	857,285
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Net book value	
At 30 April 2016	1,946,620
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At 30 April 2015	1,981,016
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3 Share capital

	2016 £	2015 £
Allotted, called up and fully paid		
256 Ordinary shares of £1 each	256	256
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