

**REGISTERED NUMBER: 07130542 (England and Wales)**

**Unaudited Financial Statements for the Year Ended 31 March 2017**

**for**

**Atrium Court Restaurant Limited**

Harris & Co Limited  
Chartered Accountants  
Marland House  
13 Huddersfield Road  
Barnsley  
South Yorkshire  
S70 2LW

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for the Year Ended 31 March 2017**

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**Atrium Court Restaurant Limited**

**Company Information  
for the Year Ended 31 March 2017**

**DIRECTOR:** Mr J S Boparai

**REGISTERED OFFICE:** Marland House  
13 Huddersfield Road  
Barnsley  
South Yorkshire  
S70 2LW

**REGISTERED NUMBER:** 07130542 (England and Wales)

**ACCOUNTANTS:** Harris & Co Limited  
Chartered Accountants  
Marland House  
13 Huddersfield Road  
Barnsley  
South Yorkshire  
S70 2LW

**Atrium Court Restaurant Limited (Registered number: 07130542)**

**Balance Sheet  
31 March 2017**

	Notes	2017 £	£	2016 £	£
<b>FIXED ASSETS</b>					
Intangible assets	4		2,610		3,480
Tangible assets	5		<u>49,331</u>		<u>2,017</u>
			51,941		5,497
<b>CURRENT ASSETS</b>					
Debtors	6	4,400		7,206	
Cash at bank and in hand		<u>15,974</u>		<u>22,011</u>	
		20,374		29,217	
<b>CREDITORS</b>					
Amounts falling due within one year	7	<u>102,593</u>		<u>61,326</u>	
<b>NET CURRENT LIABILITIES</b>			<u>(82,219)</u>		<u>(32,109)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			(30,278)		(26,612)
<b>PROVISIONS FOR LIABILITIES</b>			-		403
<b>NET LIABILITIES</b>			<u>(30,278)</u>		<u>(27,015)</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	8		100		100
Retained earnings			<u>(30,378)</u>		<u>(27,115)</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>(30,278)</u>		<u>(27,015)</u>

The Company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2017.

The members have not required the Company to obtain an audit of its financial statements for the year ended 31 March 2017 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:

- (a) ensuring that the Company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and preparing financial statements which give a true and fair view of the state of affairs of the Company as at the end of each financial year and of its profit or loss for each 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 financial statements, so far as applicable to the Company.
- (b)

**Atrium Court Restaurant Limited (Registered number: 07130542)**

**Balance Sheet - continued  
31 March 2017**

The financial statements have been prepared and delivered in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

In accordance with Section 444 of the Companies Act 2006, the Profit and Loss Account has not been delivered.

The financial statements were approved by the director on 16 March 2018 and were signed by:

Mr J S Boparai - Director

**Notes to the Financial Statements  
for the Year Ended 31 March 2017**

1. **STATUTORY INFORMATION**

Atrium Court Restaurant Limited is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

The presentation and functional currency of the financial statements is the Pound Sterling (£).

2. **STATEMENT OF COMPLIANCE**

These financial statements have been prepared in accordance with the provisions of Section 1A "Small Entities" of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006.

3. **ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

These financial statements have been prepared in compliance with FRS 102, 'The Financial Standard Applicable in the UK and the Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value.

**Significant judgements and estimates**

The principal accounting policies and significant judgements and estimates applied in the preparation of these financial statements are set out below. These policies, judgements and estimates have been consistently applied to all years presented unless otherwise stated.

**Turnover**

Turnover represents amounts earned on goods and services provided during the year and derives from the provision of goods and services falling within the company's ordinary activities.

**Goodwill**

Goodwill, being the amount paid in connection with the acquisition of a business in 2010, is being amortised evenly over its estimated useful life of ten years.

**Intangible assets**

Intangible assets are initially measured at cost. After initial recognition, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.  
Fixtures and fittings - 15% on reducing balance

All fixed assets are initially recorded at cost.

**Taxation**

Taxation for the year comprises current and deferred tax. Tax is recognised in the Profit and Loss Account, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2017

3. **ACCOUNTING POLICIES - continued**

**Deferred tax**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

4. **INTANGIBLE FIXED ASSETS**

	Goodwill £
<b>COST</b>	
At 1 April 2016 and 31 March 2017	<u>8,700</u>
<b>AMORTISATION</b>	
At 1 April 2016	5,220
Amortisation for year	870
At 31 March 2017	<u>6,090</u>
<b>NET BOOK VALUE</b>	
At 31 March 2017	<u>2,610</u>
At 31 March 2016	<u>3,480</u>

5. **TANGIBLE FIXED ASSETS**

	Short leasehold £	Fixtures and fittings £	Totals £
<b>COST</b>			
At 1 April 2016	-	10,000	10,000
Additions	47,617	-	47,617
At 31 March 2017	<u>47,617</u>	<u>10,000</u>	<u>57,617</u>
<b>DEPRECIATION</b>			
At 1 April 2016	-	7,983	7,983
Charge for year	-	303	303
At 31 March 2017	<u>-</u>	<u>8,286</u>	<u>8,286</u>
<b>NET BOOK VALUE</b>			
At 31 March 2017	<u>47,617</u>	<u>1,714</u>	<u>49,331</u>
At 31 March 2016	<u>-</u>	<u>2,017</u>	<u>2,017</u>

6. **DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2017 £	2016 £
Other debtors	<u>4,400</u>	<u>7,206</u>

**Atrium Court Restaurant Limited (Registered number: 07130542)**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2017**

**7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2017	2016
	£	£
Trade creditors	1,213	1,200
Taxation and social security	-	2,045
Other creditors	101,380	58,081
	<u>102,593</u>	<u>61,326</u>

**8. CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2017	2016
			£	£
100	Ordinary	£1	<u>100</u>	<u>100</u>

**9. FIRST YEAR ADOPTION**

This is the first year in which the financial statements have been prepared under FRS102 Section 1A as the entity transitioned from UK GAAP to FRS102 as at 1 April 2015. There have been no transitioning adjustments made to the financial statements in respect of the transition to FRS102.



This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.