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Company Registration No. 04789340 (England and Wales)

S & P BOOZE LIMITED
ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2009

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S & P BOOZE LIMITED

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S & P BOOZE LIMITED

ABBREVIATED BALANCE SHEET

AS AT 31 AUGUST 2009

	Notes	£	2009 £	£	2008 £
Fixed assets					
Intangible assets	2		53,100		159,300
Tangible assets	2		7,360		15,996
			<u>60,460</u>		<u>175,296</u>
Current assets					
Stocks		16,356		71,308	
Debtors		43,694		5,414	
Cash at bank and in hand		64,355		73,565	
		<u>124,405</u>		<u>150,287</u>	
Creditors: amounts falling due within one year		<u>(123,291)</u>		<u>(233,642)</u>	
Net current assets/(liabilities)			1,114		(83,355)
Total assets less current liabilities			<u>61,574</u>		<u>91,941</u>
Creditors: amounts falling due after more than one year	3		<u>(19,500)</u>		<u>(52,044)</u>
			<u>42,074</u>		<u>39,897</u>
Capital and reserves					
Called up share capital	4		75		100
Other reserves			25		-
Profit and loss account			41,974		39,797
Shareholders' funds			<u>42,074</u>		<u>39,897</u>

For the financial year ended 31 August 2009 the company was entitled to exemption from audit under section 477 Companies Act 2006. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these financial statements under the requirements of the Companies Act 2006.

The directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the 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 accounts, so far as applicable to the company.

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

Approved by the Board for issue on 5/3/10.

X 

P J Walker
Director

Company Registration No. 04789340

S & P BOOZE LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2009

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 April 2008)

1.2 Turnover

Turnover represents amounts receivable for goods and services net of VAT and trade discounts

1.3 Goodwill

Acquired goodwill is written off in equal annual instalments over its estimated useful economic life

1.4 Tangible fixed assets and depreciation

Tangible fixed assets 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

Computer equipment	33 33% per annum on cost
Fixtures, fittings and equipment	25% per annum of net book value

1.5 Leasing

Rentals payable under operating leases are charged against income on a straight line basis over the lease term

1.6 Stock

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

1.7 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

S & P BOOZE LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2009

2 Fixed assets

	Intangible assets £	Tangible assets £	Total £
Cost			
At 1 September 2008	265,500	51,697	317,197
Additions	-	7,203	7,203
Disposals	(147,500)	(43,331)	(190,831)
At 31 August 2009	118,000	15,569	133,569
Depreciation			
At 1 September 2008	106,200	35,701	141,901
On disposals	(59,000)	(29,790)	(88,790)
Charge for the year	17,700	2,298	19,998
At 31 August 2009	64,900	8,209	73,109
Net book value			
At 31 August 2009	53,100	7,360	60,460
At 31 August 2008	159,300	15,996	175,296

3 Creditors, amounts falling due after more than one year

2009
£

2008
£

Analysis of loans repayable in more than five years

Total amounts repayable by instalments which are due in more than five years

1,500

12,127

The aggregate amount of creditors for which security has been given amounted to £24,000 (2008 - £72,419)

S & P BOOZE LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2009

4	Share capital	2009 £	2008 £
	Authorised		
	75 Ordinary shares of £1 each	75	75
	25 Ordinary A shares of £1 each	25	25
		100	100
	Allotted, called up and fully paid		
	50 Ordinary shares of £1 each	50	75
	25 Ordinary A shares of £1 each	25	25
		75	100