

'CRO'

Company Registration No. 04789340 (England and Wales)

S & P BOOZE LIMITED
ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2011

THURSDAY



A10D3TWA

A32

12/01/2012

#300

COMPANIES HOUSE

S & P BOOZE LIMITED

CONTENTS

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

S & P BOOZE LIMITED

ABBREVIATED BALANCE SHEET

AS AT 31 AUGUST 2011

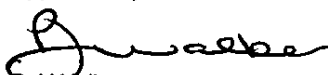
	Notes	£	2011 £	£	2010 £
Fixed assets					
Intangible assets	2		17,700		35,400
Tangible assets	2		235,207		267,864
			<u>252,907</u>		<u>303,264</u>
Current assets					
Stocks		21,693		16,786	
Debtors		42,250		42,587	
Cash at bank and in hand		47,432		38,490	
		<u>111,375</u>		<u>97,863</u>	
Creditors: amounts falling due within one year		<u>(140,646)</u>		<u>(174,661)</u>	
Net current liabilities			<u>(29,271)</u>		<u>(76,798)</u>
Total assets less current liabilities			<u>223,636</u>		<u>226,466</u>
Creditors: amounts falling due after more than one year	3		(151,708)		(169,831)
Provisions for liabilities			<u>(2,023)</u>		<u>(2,858)</u>
			<u>69,905</u>		<u>53,777</u>
Capital and reserves					
Called up share capital	4		75		75
Other reserves			25		25
Profit and loss account			69,805		53,677
Shareholders' funds			<u>69,905</u>		<u>53,777</u>

For the financial year ended 31 August 2011 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 21/12/2012


P.J. Walker
Director

Company Registration No. 04789340

S & P BOOZE LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2011

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 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

Freehold buildings	2% per annum of cost
Computer equipment	33.33% per annum on cost
Fixtures, fittings and equipment	25% per annum of net book value

No depreciation is provided in respect of freehold land

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 2011

2 Fixed assets

	Intangible assets £	Tangible assets £	Total £
Cost			
At 1 September 2010	118,000	283,738	401,738
Disposals	-	(26,285)	(26,285)
At 31 August 2011	118,000	257,453	375,453
Depreciation			
At 1 September 2010	82,600	15,874	98,474
Charge for the year	17,700	6,372	24,072
At 31 August 2011	100,300	22,246	122,546
Net book value			
At 31 August 2011	17,700	235,207	252,907
At 31 August 2010	35,400	267,864	303,264

3 Creditors: amounts falling due after more than one year

2011
£

2010
£

Analysis of loans repayable in more than five years

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

98,016 107,955

The aggregate amount of creditors for which security has been given amounted to £169,853 (2010 - £187,415)

4 Share capital

2011
£

2010
£

Allotted, called up and fully paid

50 Ordinary shares of £1 each

50 50

25 Ordinary A shares of £1 each

25 25

75 75