

Company Registration No. 04789340 (England and Wales)

S & P BOOZE LIMITED
ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2013

S & P BOOZE LIMITED

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S & P BOOZE LIMITED

ABBREVIATED BALANCE SHEET

AS AT 31 AUGUST 2013

		2013		2012	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	2		225,351		230,107
Current assets					
Stocks		14,134		19,588	
Debtors		30,739		42,008	
Cash at bank and in hand		<u>29,468</u>		<u>26,714</u>	
		74,341		88,310	
Creditors: amounts falling due within one year	3	<u>(164,878)</u>		<u>(168,928)</u>	
Net current liabilities			<u>(90,537)</u>		<u>(80,618)</u>
Total assets less current liabilities			134,814		149,489
Creditors: amounts falling due after more than one year	4		(119,281)		(133,109)
Provisions for liabilities			<u>(1,153)</u>		<u>(1,561)</u>
			<u>14,380</u>		<u>14,819</u>
Capital and reserves					
Called up share capital	5		75		75
Other reserves			25		25
Profit and loss account			<u>14,280</u>		<u>14,719</u>
Shareholders' funds			<u>14,380</u>		<u>14,819</u>

For the financial year ended 31 August 2013 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 8 January 2014

P J Walker
Director

S Walker
Director

Company Registration No. 04789340

S & P BOOZE LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2013

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 2013

2 Fixed assets

	Intangible assets	Tangible assets	Total
	£	£	£
Cost			
At 1 September 2012 and at 31 August 2013	118,000	257,858	375,858
Depreciation			
At 1 September 2012	118,000	27,751	145,751
Charge for the year	-	4,756	4,756
At 31 August 2013	118,000	32,507	150,507
Net book value			
At 31 August 2013	-	225,351	225,351
At 31 August 2012	-	230,107	230,107

3 Creditors: amounts falling due within one year

The aggregate amount of creditors for which security has been given amounted to £13,822 (2012 - £18,684).

4 Creditors: amounts falling due after more than one year

2013
£

2012
£

Analysis of loans repayable in more than five years

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

76,798 87,632

The aggregate amount of creditors for which security has been given amounted to £119,281 (2012 - £133,109).

5 Share capital

2013
£

2012
£

Allotted, called up and fully paid

75 Ordinary shares of £1 each

75 75

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