

REGISTERED NUMBER: 04789340 (England and Wales)

S&P Booze Limited
Abbreviated Unaudited Accounts
for the Year Ended 31 August 2015

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for the year ended 31 August 2015**

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S&P Booze Limited
Company Information
for the year ended 31 August 2015

DIRECTORS: P Walker
Mrs S Walker

SECRETARY: Mrs S Walker

REGISTERED OFFICE: 10 High Street
Knutton
Newcastle
Staffordshire
ST5 6DN

REGISTERED NUMBER: 04789340 (England and Wales)

ACCOUNTANTS: Slaters Chartered Accountants
Lymore Villa
162a London Road
Chesterton
Newcastle
Staffordshire
ST5 7JB

**Chartered Accountants' Report to the Board of Directors
on the Unaudited Financial Statements of
S&P Booze Limited**

The following reproduces the text of the report prepared for the directors in respect of the company's annual unaudited financial statements, from which the unaudited abbreviated accounts (set out on pages three to six) have been prepared.

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of S&P Booze Limited for the year ended 31 August 2015 which comprise the Profit and Loss Account, the Balance Sheet and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at icaew.com/membershandbook.

This report is made solely to the Board of Directors of S&P Booze Limited, as a body, in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of S&P Booze Limited and state those matters that we have agreed to state to the Board of Directors of S&P Booze Limited, as a body, in this report in accordance with AAF 2/10 as detailed at icaew.com/compilation. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and its Board of Directors, as a body, for our work or for this report.

It is your duty to ensure that S&P Booze Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of S&P Booze Limited. You consider that S&P Booze Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of S&P Booze Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

This report is made solely to the company's members as a body. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body for our accountancy work for this report.

Slaters Chartered Accountants
Lymore Villa
162a London Road
Chesterton
Newcastle
Staffordshire
ST5 7JB

17 February 2016

S&P Booze Limited (Registered number: 04789340)

**Abbreviated Balance Sheet
31 August 2015**

	Notes	2015 £	£	2014 £	£
FIXED ASSETS					
Intangible assets	2		-		-
Tangible assets	3		<u>217,393</u>		<u>221,161</u>
			217,393		221,161
CURRENT ASSETS					
Stocks		17,488		20,469	
Debtors		11,545		10,739	
Cash at bank and in hand		<u>50,158</u>		<u>38,840</u>	
		79,191		70,048	
CREDITORS					
Amounts falling due within one year	4	<u>160,684</u>		<u>151,607</u>	
NET CURRENT LIABILITIES			<u>(81,493)</u>		<u>(81,559)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			135,900		139,602
CREDITORS					
Amounts falling due after more than one year	4		(92,902)		(108,131)
PROVISIONS FOR LIABILITIES			<u>(761)</u>		<u>(851)</u>
NET ASSETS			<u>42,237</u>		<u>30,620</u>
CAPITAL AND RESERVES					
Called up share capital	5		75		75
Capital redemption reserve			25		25
Profit and loss account			<u>42,137</u>		<u>30,520</u>
SHAREHOLDERS' FUNDS			<u>42,237</u>		<u>30,620</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2015.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2015 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their 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.

S&P Booze Limited (Registered number: 04789340)

Abbreviated Balance Sheet - continued
31 August 2015

The abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board of Directors on 17 February 2016 and were signed on its behalf by:

P Walker - Director

The notes form part of these abbreviated accounts

**Notes to the Abbreviated Accounts
for the year ended 31 August 2015**

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

Turnover

Turnover represents net invoice value of goods / services provided, excluding value added tax.

Goodwill

Acquired goodwill is written over in equal annual instalments over its estimated useful economic life. The goodwill is now fully amortised.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 2% on cost
Fixtures and fittings	- 25% on reducing balance
Computer equipment	- 33% on cost

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the profit and loss account on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to the profit and loss account in the period to which they relate.

2. INTANGIBLE FIXED ASSETS

COST

At 1 September 2014
and 31 August 2015

Total
£

118,000

AMORTISATION

At 1 September 2014
and 31 August 2015

118,000

NET BOOK VALUE

At 31 August 2015

-

At 31 August 2014

-

S&P Booze Limited (Registered number: 04789340)

**Notes to the Abbreviated Accounts - continued
for the year ended 31 August 2015**

3. TANGIBLE FIXED ASSETS

	Total £
COST	
At 1 September 2014 and 31 August 2015	<u>257,858</u>
DEPRECIATION	
At 1 September 2014	36,697
Charge for year	<u>3,768</u>
At 31 August 2015	<u>40,465</u>
NET BOOK VALUE	
At 31 August 2015	<u>217,393</u>
At 31 August 2014	<u>221,161</u>

4. CREDITORS

Creditors include an amount of £ 107,152 (2014 - £ 119,309) for which security has been given.

5. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:				
Number:	Class:	Nominal value:	2015 £	2014 £
75	Ordinary Shares	£1	<u>75</u>	<u>75</u>

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.