Registered number
06975982

Atmospheric Pub Company Limited

Filleted Accounts

31 July 2017

Atmospheric Pub Company Limited

Registered number: 06975982

Balance Sheet

as at 31 July 2017

	Notes		2017		2016
			£		£
Fixed assets					
Tangible assets	3		33,218		31,065
Current assets					
Stocks		17,500		38,000	
Debtors	4	81,688		12,500	
Cash at bank and in hand		84,033		31,507	
		183,221		82,007	
Creditors: amounts falling due within one year	5	(274,698)		(117,337)	
Net current liabilities			(91,477)		(35,330)
Total assets less current liabilities			(58,259)		(4,265)
Provisions for liabilities			(1,270)		-
Net liabilities			(59,529)		(4,265)
Capital and reserves					
Called up share capital			100		100
Profit and loss account			(59,629)		(4,365)
Shareholders' funds			(59,529)		(4,265)

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

D Autard

Director

Approved by the board on 23 August 2018

Atmospheric Pub Company Limited

Notes to the Accounts

for the year ended 31 July 2017

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance v
The Financial Reporting Standard applicable in the UK and Republic of Ireland (as apr
entities by section 1A of the standard).

During the year the company generated a loss and, at the balance sheet date it's liabilitie
assets by £59,529. The directors who are also shareholders have confirmed that they wi
financially support the company's c

Owing to the availability of financial support, it is considered appropriate to prepare
statements on a going concern basis, which assumes that the company will be in operatio
for the foreseeable

Transition to FRS 102

This is the first year in which the financial statements have been prepared under FRS 102.

Turnover

Turnover comprises the invoiced value of goods and services supplied by the company,
Added Tax and trade discounts.

Tangible fixed assets

Tangible fixed assets are measured at cost less accumulative depreciation and any
impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold
calculated to write off the cost, less estimated residual value, of each asset evenly over
useful life, as follows:

Land and buildings	4.8% Straight line
Plant and machinery	25% Reducing balance

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete
is determined using the first in first out method. The carrying amount of stock sold is reco
expense in the period in which the related revenue is recognised.

Debtors

Short term debtors are measured at transaction price (which is usually the invoice pri impairment losses for bad and doubtful debts. Loans and other financial assets are initially transaction price including any transaction costs and subsequently measured at an determined using the effective interest method, less any impairment losses for bad and doub

Creditors

Short term creditors are measured at transaction price (which is usually the invoice price other financial liabilities are initially recognised at transaction price net of any transacti subsequently measured at amortised cost determined using the effective interest method.

Taxation

A current tax liability is recognised for the tax payable on the taxable profit of the current and A current tax asset is recognised in respect of a tax loss that can be carried back to recover previous period.

Deferred tax is recognised in respect of all timing differences between the recognition o expenses in the financial statements and their inclusion in tax assessments. Unrelieved ta other deferred tax assets are recognised only to the extent that it is probable that they will against the reversal of deferred tax liabilities or other future taxable

Deferred tax is measured using the tax rates and laws that have been enacted or substant by the reporting date and that are expected to apply to the reversal of the timing differenc revalued land and investment property where the tax rate that applies to the sale of the a Current and deferred tax assets and liabilities are not discounted.

Leased assets

A lease is classified as a finance lease if it transfers substantially all the risks and rewards ownership. All other leases are classified as operating leases. The rights of use and oblig finance leases are initially recognised as assets and liabilities at amounts equal to the fair leased assets or, if lower, the present value of the minimum lease payments. Minimum lea are apportioned between the finance charge and the reduction in the outstanding liabi effective interest rate method. The finance charge is allocated to each period during the le produce a constant periodic rate of interest on the remaining balance of the liability. Lease depreciated in accordance with the company's policy for tangible fixed assets. If there is n certainty that ownership will be obtained at the end of the lease term, the asset is depreci lower of the lease term and its useful life. Operating lease payments are recognised as an straight line basis over the lease term.

2 Employees	**2017**
	Number

Average number of persons employed by the company	40

3 Tangible fixed assets

	Land and buildings	Plant and machinery etc
	£	£
Cost		
At 1 August 2016	43,000	17,414
Additions	-	6,444
At 31 July 2017	43,000	23,858
Depreciation		
At 1 August 2016	14,400	14,949
Charge for the year	2,064	2,227
At 31 July 2017	16,464	17,176
Net book value		
At 31 July 2017	26,536	6,682
At 31 July 2016	28,600	2,465

4 Debtors

	2017
	£
Other debtors	81,688

5 Creditors: amounts falling due within one year

	2017
	£
Trade creditors	50,395
Other creditors	224,303
	274,698

6 Events after the reporting date

The company entered into a new property lease shortly after 31st July 2017. The tenancy r
Oct 2035 with quinquennial rent reviews after the initial five-year period ending on 23rd C

The financial commitments in respect of the new lease is included in the following note.

7 Other financial commitments

	2017
	£
Total future minimum payments under non-cancellable operating leases	204,091

8 Loans to directors

Description and conditions	B/fwd	Paid	Repaid
	£	£	£
F S Gomes			
Unsecured interest free loan	-796	6,483	-
	-796	6,483	-

9 Related party transactions

During the year a director, Mr F S Gomes received an interest free loan of £5,687 to enable out his duties. The amount outstanding at the year-end was £5,687 (2016 – (£796)). Th within other debtors.

10 Other information

Atmospheric Pub Company Limited is a private company limited by shares and incorporate Its registered office is:

Dawes Road Hub

20 Dawes Road

Fulham

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.