

Registered Number 09677921

HEREFORD BEER HOUSE LTD

Abbreviated Accounts

31 March 2016

Abbreviated Balance Sheet as at 31 March 2016

	Notes	2016 £
Fixed assets		
Tangible assets	2	5,888
		<u>5,888</u>
Current assets		
Stocks		11,798
Debtors		3,005
Cash at bank and in hand		2,121
		<u>16,924</u>
Creditors: amounts falling due within one year		<u>(20,543)</u>
Net current assets (liabilities)		<u>(3,619)</u>
Total assets less current liabilities		<u>2,269</u>
Total net assets (liabilities)		<u>2,269</u>
Capital and reserves		
Called up share capital	3	100
Profit and loss account		2,169
Shareholders' funds		<u>2,269</u>

- For the year ending 31 March 2016 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.
- The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
- These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the Board on 23 September 2016

And signed on their behalf by:

Miss A Varin, Director

Mr J Bright, Director

Notes to the Abbreviated Accounts for the period ended 31 March 2016

1 Accounting Policies

Basis of measurement and preparation of accounts

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

Turnover policy

Turnover represents amounts chargeable, net of value added tax, in respect of the sale of goods and services to customers.

Tangible assets depreciation policy

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class Depreciation method and rate

Fixtures and fittings 25% straight line

Office equipment 25% straight line

Other accounting policies**Stock**

Stock is valued at the lower of cost and net realisable value, after due regard for obsolete and slow moving stocks. Net realisable value is based on selling price less anticipated costs to completion and selling costs.

Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities. Where shares are issued, any component that creates a financial liability of the company is presented as a liability in the balance sheet. The corresponding dividends relating to the liability component are charged as interest expense in the profit and loss account.

2 Tangible fixed assets

	£
Cost	
Additions	6,288
Disposals	-
Revaluations	-
Transfers	-
At 31 March 2016	<u>6,288</u>
Depreciation	
Charge for the year	400
On disposals	-
At 31 March 2016	<u>400</u>
Net book values	

At 31 March 2016

5,888

3 **Called Up Share Capital**

Allotted, called up and fully paid:

2016

£

100 Ordinary shares of £1 each

100

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