

REGISTERED NUMBER: SC200081

ABBREVIATED AUDITED ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2012

FOR

ROSEMOUNT PUB CO. LIMITED

WEDNESDAY



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27/03/2013

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COMPANIES HOUSE

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FOR THE YEAR ENDED 30 JUNE 2012**

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**REPORT OF THE INDEPENDENT AUDITORS TO
ROSEMOUNT PUB CO. LIMITED
UNDER SECTION 449 OF THE COMPANIES ACT 2006**

We have examined the abbreviated accounts set out on pages two to five, together with the full financial statements of Rosemount Pub Co. Limited for the year ended 30 June 2012 prepared under Section 396 of the Companies Act 2006.

This report is made solely to the company, in accordance with Section 449 of the Companies Act 2006. Our work has been undertaken so that we might state to the company those matters we are required to state to it in a special auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company, for our work, for this report, or for the opinions we have formed.

Respective responsibilities of directors and auditors

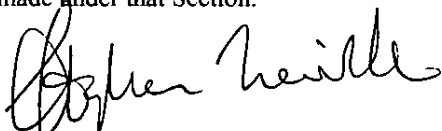
The directors are responsible for preparing the abbreviated accounts in accordance with Section 444 of the Companies Act 2006. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated accounts to the Registrar of Companies and whether the abbreviated accounts have been properly prepared in accordance with the Regulations made under that Section and to report our opinion to you.

Basis of opinion

We conducted our work in accordance with Bulletin 2008/4 issued by the Auditing Practices Board. In accordance with that Bulletin we have carried out the procedures we consider necessary to confirm, by reference to the financial statements, that the company is entitled to deliver abbreviated accounts and that the abbreviated accounts to be delivered are properly prepared.

Opinion

In our opinion the company is entitled to deliver abbreviated accounts prepared in accordance with Section 444(3) of the Companies Act 2006, and the abbreviated accounts have been properly prepared in accordance with the Regulations made under that Section.



Stephen Neville CA (Senior Statutory Auditor)
for and on behalf of Martin Aitken & Co
Statutory Auditor
Chartered Accountants
Caledonia House
89 Seaward Street
Glasgow
G41 1HJ

Date: 25 March 2013

ROSEMOUNT PUB CO. LIMITED (REGISTERED NUMBER: SC200081)

**ABBREVIATED BALANCE SHEET
30 JUNE 2012**

	Notes	2012 £	2011 £
FIXED ASSETS			
Tangible assets	2	26,233	30,149
CURRENT ASSETS			
Stocks		27,516	30,539
Debtors		301,690	288,629
Cash at bank		79,041	102,414
		<u>408,247</u>	<u>421,582</u>
CREDITORS			
Amounts falling due within one year		<u>176,151</u>	<u>202,207</u>
NET CURRENT ASSETS		<u>232,096</u>	<u>219,375</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>258,329</u>	<u>249,524</u>
PROVISIONS FOR LIABILITIES		<u>3,544</u>	<u>2,985</u>
NET ASSETS		<u>254,785</u>	<u>246,539</u>
CAPITAL AND RESERVES			
Called up share capital	3	100	100
Profit and loss account		<u>254,685</u>	<u>246,439</u>
SHAREHOLDERS' FUNDS		<u>254,785</u>	<u>246,539</u>

The notes form part of these abbreviated accounts

ROSEMOUNT PUB CO. LIMITED (REGISTERED NUMBER: SC200081)

ABBREVIATED BALANCE SHEET - continued
30 JUNE 2012

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 25 March 2013 and were signed on its behalf by:


.....
H-S Fields - Director

The notes form part of these abbreviated accounts

**NOTES TO THE ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2012**

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 invoiced sales of goods and brewers discounts, excluding value added tax.

Tangible fixed assets

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

Fixtures and fittings	- 20% on reducing balance
Motor vehicles	- 25% on reducing balance

Stocks

Stocks are valued at the lower of cost and net realisable value, after making allowance for obsolete and slow moving items. The replacement cost would not be materially different.

Deferred tax

The charge for taxation takes into account taxation deferred as a result of timing differences between the treatment of certain items for taxation and accounting purposes. In general, deferred taxation is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date. However, deferred tax assets are recognised only to the extent that the directors consider that it is more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted. Deferred taxation is measured on a non-discounted basis at the tax rates that are expected to apply in the periods in which the timing differences reverse, based on tax rates and laws enacted or substantively enacted at the balance sheet date.

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.

2. TANGIBLE FIXED ASSETS

	Total £
COST	
At 1 July 2011	72,553
Additions	16,225
Disposals	(30,374)
At 30 June 2012	<u>58,404</u>
DEPRECIATION	
At 1 July 2011	42,404
Charge for year	6,541
Eliminated on disposal	(16,774)
At 30 June 2012	<u>32,171</u>
NET BOOK VALUE	
At 30 June 2012	<u>26,233</u>
At 30 June 2011	<u>30,149</u>

NOTES TO THE ABBREVIATED ACCOUNTS - continued
FOR THE YEAR ENDED 30 JUNE 2012

3. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2012 £	2011 £
100	Ordinary	£1	<u>100</u>	<u>100</u>

4. ULTIMATE PARENT COMPANY

Rosemount Group Limited is regarded by the directors as being the company's ultimate parent company.