REGISTERED NUMBER: SC200081

ROSEMOUNT PUB CO. LIMITED

ABBREVIATED UNAUDITED ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2014

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FOR THE YEAR ENDED 30 JUNE 2014

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ROSEMOUNT PUB CO. LIMITED (REGISTERED NUMBER: SC200081)

ABBREVIATED BALANCE SHEET
30 JUNE 2014

	Notes	2014 £	2014 £	2013 £	2013 £
FIXED ASSETS					
Tangible assets	2		**25,234**		33,101
CURRENT ASSETS					
Stocks		**21,204**		13,494	
Debtors		**282,763**		271,384	
Cash at bank and in hand		**51,694**		116,039	
		355,661		400,917	
CREDITORS					
Amounts falling due within one year		**151,790**		162,784	
NET CURRENT ASSETS			**203,871**		238,133
TOTAL ASSETS LESS CURRENT LIABILITIES			**229,105**		271,234
PROVISIONS FOR LIABILITIES			**3,703**		4,554
NET ASSETS			**225,402**		266,680
CAPITAL AND RESERVES					
Called up share capital	3		**100**		100
Profit and loss account			**225,302**		266,580
SHAREHOLDERS' FUNDS			**225,402**		266,680

The notes form part of these abbreviated accounts

continued...

ABBREVIATED BALANCE SHEET - continued
30 JUNE 2014

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 June 2014.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 2014 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

(b) 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.

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 16 March 2015 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 2014

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. The company's policy is to recognise income when substantively all the risks and rewards in connection with the goods have been passed to the buyer.

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 2013 and 30 June 2014	**75,624**
DEPRECIATION	
At 1 July 2013	**42,523**
Charge for year	**7,867**
At 30 June 2014	**50,390**
NET BOOK VALUE	
At 30 June 2014	**25,234**
At 30 June 2013	33,101

continued...

NOTES TO THE ABBREVIATED ACCOUNTS - continued
FOR THE YEAR ENDED 30 JUNE 2014

3. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	**2014** **£**	2013 £
100	Ordinary	£1	**100**	100

4. ULTIMATE PARENT COMPANY

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

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.