Registered Number SC250077

Regent Pubs & Clubs Limited

Abbreviated Accounts

31 July 2011

Company Information

Registered Office:
2 Montrose Terrace
Edinburgh
EH7 5DL

Regent Pubs & Clubs Limited **Registered Number SC250077**

Balance Sheet as at 31 July 2011

	Notes	2011		2010	
		£	£	£	£
Fixed assets					
Tangible	2		8,127		9,164
			8,127		9,164
Current assets					
Stocks		10,222		22,835	
Cash at bank and in hand		38,003		22,983	
Total current assets		48,225		45,818	
Creditors: amounts falling due within one year		(36,124)		(32,387)	
Net current assets (liabilities)			12,101		13,431
Total assets less current liabilities			20,228		22,595
Total net assets (liabilities)			20,228		22,595
Capital and reserves					
Called up share capital	3		75		75
Profit and loss account			20,153		22,520
Shareholders funds			20,228		22,595

a. For the year ending 31 July 2011 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.
b. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
c. The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
d. These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the board on 24 April 2012

And signed on their behalf by:
A J Nicholls, Director

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 1068 of the Companies Act 2006.

Notes to the Abbreviated Accounts

For the year ending 31 July 2011

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, excluding value added tax.

Stocks

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

Deferred tax

Deferred tax is recognised in respect of all material timing differences that have originated but not reversed at the balance sheet date.

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.

Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Fixtures and fittings	20% on cost

2 **Tangible fixed assets**

	Total
Cost	**£**
At 01 August 2010	20,502
Additions	4,103
Disposals	(9,917)
At 31 July 2011	14,688
Depreciation	
At 01 August 2010	11,338
Charge for year	2,938
On disposals	(7,715)
At 31 July 2011	6,561
Net Book Value	
At 31 July 2011	8,127

At 31 July 2010	-	9,164

3 **Share capital**

	2011	2010
	£	£
Allotted, called up and fully paid:		
75 œ1 Ordinary shares of £1 each	75	75

4 **Transactions with directors**

Dividends paid to the director, A J Nicholls, in his capacity as a shareholder during the year totalled £9,000 (2010 - £nil). Other creditors include directors' loans of £9,570 (2010 - £5,070). These loans are interest free with no fixed repayment date.

5 **Ultimate controlling party**

The company was under the control of a director and shareholder, A Nicholls, throughout the current and previous year.