REGISTERED NUMBER: SC250077 (Scotland)

Abbreviated Unaudited Accounts for the Year Ended 31 July 2012

for

REGENT PUBS & CLUBS LIMITED

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for the year ended 31 July 2012

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REGENT PUBS & CLUBS LIMITED

Company Information
for the year ended 31 July 2012

DIRECTORS:	A J Nicholls C T Turnbull
REGISTERED OFFICE:	The Regent 2 Montrose Terrace Edinburgh EH7 5DL
REGISTERED NUMBER:	SC250077 (Scotland)

Abbreviated Balance Sheet
31 July 2012

	Notes	31.7.12 £	31.7.11 £
FIXED ASSETS			
Tangible assets	2	4,431	8,127
CURRENT ASSETS			
Stocks		9,926	10,222
Cash at bank		20,841	38,003
		30,767	48,225
CREDITORS			
Amounts falling due within one year		(26,774)	(36,124)
NET CURRENT ASSETS		3,993	12,101
TOTAL ASSETS LESS CURRENT LIABILITIES		8,424	20,228
CAPITAL AND RESERVES			
Called up share capital	3	50	75
Profit and loss account		8,374	20,153
SHAREHOLDERS' FUNDS		8,424	20,228

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 July 2012.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 July 2012 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 24 April 2013 and were signed on its behalf by:

A J Nicholls - Director

The notes form part of these abbreviated accounts

Notes to the Abbreviated Accounts
for the year ended 31 July 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, 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.

Plant and machinery etc - 20% on cost

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.

2. TANGIBLE FIXED ASSETS

	Total £
COST	
At 1 August 2011	14,688
Additions	445
Disposals	(4,306)
At 31 July 2012	10,827
DEPRECIATION	
At 1 August 2011	6,561
Charge for year	2,165
Eliminated on disposal	(2,330)
At 31 July 2012	6,396
NET BOOK VALUE	
At 31 July 2012	4,431
At 31 July 2011	8,127

3. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	31.7.12 £	31.7.11 £
50	Ordinary	£1	50	75

4. TRANSACTIONS WITH DIRECTORS

Dividends paid to the director, A J Nicholls, in his capacity as a shareholder during the year totalled £nil (2011 - £9,000).

Other creditors include directors' loans of £3,481 (2011 - £9,570). These loans are interest free with no fixed repayment date.

5. ULTIMATE CONTROLLING PARTY

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

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.