REGISTERED NUMBER: SC250077 (Scotland)

Abbreviated Unaudited Accounts for the Year Ended 31 July 2016

for

REGENT PUBS & CLUBS LIMITED

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for the year ended 31 July 2016

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REGENT PUBS & CLUBS LIMITED

Company Information
for the year ended 31 July 2016

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 2016

	Notes	31.7.16 £	31.7.15 £
FIXED ASSETS			
Tangible assets	2	5,177	4,909
CURRENT ASSETS			
Stocks		12,540	10,554
Cash at bank		12,868	11,672
		25,408	22,226
CREDITORS			
Amounts falling due within one year		(50,035)	(52,668)
NET CURRENT LIABILITIES		(24,627)	(30,442)
TOTAL ASSETS LESS CURRENT LIABILITIES		(19,450)	(25,533)
CAPITAL AND RESERVES			
Called up share capital	3	50	50
Profit and loss account		(19,500)	(25,583)
SHAREHOLDERS' FUNDS		(19,450)	(25,533)

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 July 2016.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 July 2016 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 11 April 2017 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 2016

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 January 2015).

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.

Pension costs and other post-retirement benefits
The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to the profit and loss account in the period to which they relate.

2. TANGIBLE FIXED ASSETS

	Total £
COST	
At 1 August 2015	9,227
Additions	2,916
Disposals	(782)
At 31 July 2016	11,361
DEPRECIATION	
At 1 August 2015	4,318
Charge for year	2,272
Eliminated on disposal	(406)
At 31 July 2016	6,184
NET BOOK VALUE	
At 31 July 2016	5,177
At 31 July 2015	4,909

3. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	31.7.16 £	31.7.15 £
50	Ordinary	£1	50	50

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.