The Strath Bar Ltd

Registered number

SC304587

Abbreviated Accounts

30 June 2014

The Strath Bar Ltd

Registered number: SC304587

Abbreviated Balance Sheet

as at 30 June 2014

	Notes		2014		2013
			£		£
Fixed assets					
Tangible assets	2		203,462		203,928
Current assets					
Stocks		33,046		40,301	
Cash at bank and in hand		1,063		1,617	
		34,109		41,918	
Creditors: amounts falling due within one year		(69,673)		(90,944)	
Net current liabilities			(35,564)		(49,026)
Total assets less current liabilities			167,898		154,902
Creditors: amounts falling due after more than one year			(182,702)		(148,296)
Net (liabilities)/assets			(14,804)		6,606
Capital and reserves					
Called up share capital	3		100		100
Profit and loss account			(14,904)		6,506
Shareholder's funds			(14,804)		6,606

The director is satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The member has not required the company to obtain an audit in accordance with section 476 of the Act.

The director acknowledges her responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

Ann Maddison

Director

Approved by the board on 31 March 2015

The Strath Bar Ltd

Notes to the Abbreviated Accounts

for the year ended 30 June 2014

1 Accounting policies

Basis of preparation

The accounts 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 the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

Depreciation

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

Fixtures, Fittings & Equipment	25% straight line

Stocks

Stock is valued at the lower of cost and net realisable value.

Deferred taxation

Full provision is made for deferred taxation resulting from timing differences between the recognition of gains and losses in the accounts and their recognition for tax purposes. Deferred taxation is calculated on an un-discounted basis at the tax rates which are expected to apply in the periods when the timing differences will reverse.

Leasing and hire purchase commitments

Assets held under finance leases and hire purchase contracts, which are those where substantially all the risks and rewards of ownership of the asset have passed to the company, are capitalised in the balance sheet and depreciated over their useful lives. The corresponding lease or hire purchase obligation is treated in the balance sheet as a liability.

The interest element of the rental obligations is charged to the profit and loss account over the period of the lease and represents a constant proportion of the balance of capital repayments outstanding.

Rentals paid under operating leases are charged to income on a straight line basis over the lease term.

2 Tangible fixed assets

	£
Cost	
At 1 July 2013	212,074
At 30 June 2014	212,074
Depreciation	

At 1 July 2013	8,146
Charge for the year	466
At 30 June 2014	8,612
Net book value	
At 30 June 2014	203,462
At 30 June 2013	203,928

3 **Share capital**	**Nominal value**	**2014 Number**	**2014 £**	**2013 £**
Allotted, called up and fully paid:				
Ordinary shares	£1 each	100	100	100

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