

Registered number
SC333390

Pen & Drink Limited
Abbreviated Accounts
30 November 2012



Pen & Drink Limited
Registered number:
Abbreviated Balance Sheet
as at 30 November 2012

SC333390

	Notes	2012 £	2011 £
Fixed assets			
Tangible assets	2	49	-
Current assets			
Debtors		1,350	1,433
Cash at bank and in hand		533	6,069
		<u>1,883</u>	<u>7,502</u>
Creditors: amounts falling due within one year		<u>(2,434)</u>	<u>(4,459)</u>
Net current (liabilities)/assets		(551)	3,043
Net (liabilities)/assets		<u>(502)</u>	<u>3,043</u>
Capital and reserves			
Called up share capital	3	1	1
Profit and loss account		(503)	3,042
Shareholder's funds		<u>(502)</u>	<u>3,043</u>

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 his 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.



Richard Ross
 Director

Approved by the board on 24 May 2013

Pen & Drink Limited
Notes to the Abbreviated Accounts
for the year ended 30 November 2012

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 April 2008).

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.

Plant and machinery	20% straight line
0	0

2 Tangible fixed assets

£

Cost

At 1 December 2011	500
Additions	73
At 30 November 2012	<u>573</u>

Depreciation

At 1 December 2011	500
Charge for the year	24
At 30 November 2012	<u>524</u>

Net book value

At 30 November 2012	<u>49</u>
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3 Share capital

**Nominal
value**

**2012
Number**

**2012
£**

**2011
£**

Allotted, called up and fully paid:
Ordinary shares

£1 each

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1

1