

Registered Number 00617641

A A BEER LIMITED

Abbreviated Accounts

31 January 2014

Abbreviated Balance Sheet as at 31 January 2014

	<i>Notes</i>	<i>2014</i>	<i>2013</i>
		£	£
Fixed assets			
Tangible assets	2	21,181	84,590
		<u>21,181</u>	<u>84,590</u>
Current assets			
Stocks		814,493	98,777
Debtors		48,714	18,245
Cash at bank and in hand		11,449	610
		<u>874,656</u>	<u>117,632</u>
Creditors: amounts falling due within one year		<u>(878,061)</u>	<u>(188,259)</u>
Net current assets (liabilities)		<u>(3,405)</u>	<u>(70,627)</u>
Total assets less current liabilities		<u>17,776</u>	<u>13,963</u>
Provisions for liabilities		(11)	(549)
Total net assets (liabilities)		<u>17,765</u>	<u>13,414</u>
Capital and reserves			
Called up share capital	3	8,700	8,700
Profit and loss account		9,065	4,714
Shareholders' funds		<u>17,765</u>	<u>13,414</u>

- For the year ending 31 January 2014 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.
- The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
- These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the Board on 16 October 2014

And signed on their behalf by:

Mr D A Beer, Director

Notes to the Abbreviated Accounts for the period ended 31 January 2014**1 Accounting Policies****Basis of measurement and preparation of accounts**

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 policy

Turnover represents the total value of goods, excluding value added tax, provided to customers during the year, plus the value of work, excluding value added tax, performed during the year with respect to services.

Tangible assets depreciation policy

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Leasehold properties - Straight line over the life of the lease

Plant and machinery - 20% straight line

Fixtures, fittings and equipment - 25% straight line

Motor vehicles - 20% straight line

Tangible fixed assets are stated at cost less accumulated depreciation.

Other accounting policies

Stock and work in progress:-

Work in progress is valued at the lower of cost and net realisable value.

Pensions:-

The pension costs charged in the financial statements represent the contribution payable by the company during the year.

Deferred taxation:-

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more, or a right to pay less or to receive more, tax.

Deferred tax is measured on an undiscounted basis at the tax rates that are expected to apply in the periods in which timing differences reverse, based on tax rates and laws enacted or substantively enacted at the balance sheet date.

Transactions with directors:-

During the year ended 31 January 2014 the company sold the property which it had previously been occupying as its office premises, to its director Mr D A Beer. The property was sold at its market value of £75,000. The completion date for the sale was after 31 January 2014 and the remaining balance outstanding of £27,500 will fall due for payment as at the completion date.

Ultimate parent undertaking:-

AA Beer Limited is a 100% owned subsidiary undertaking of AAB Construction Limited. AAB Construction Limited is a UK company. Group accounts have not been prepared as the group is a small group.

2 Tangible fixed assets

	£
Cost	
At 1 February 2013	144,997
Additions	17,492
Disposals	(74,954)
Revaluations	-
Transfers	-
At 31 January 2014	<u>87,535</u>
Depreciation	
At 1 February 2013	60,407
Charge for the year	7,592
On disposals	(1,645)
At 31 January 2014	<u>66,354</u>
Net book values	
At 31 January 2014	<u>21,181</u>
At 31 January 2013	<u>84,590</u>

3 Called Up Share Capital

Allotted, called up and fully paid:

	2014	2013
	£	£
8,700 Ordinary shares of £1 each	8,700	8,700

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