

Registered number
5208205



ABV Pubs Ltd

Abbreviated Accounts

30 September 2010

Pinnacle
Chartered Accountants
32 De Montfort Street
Leicester LE1 7GD

ABV Pubs Ltd

Chartered Accountants' report to the board of directors on the preparation of the unaudited abbreviated accounts of ABV Pubs Ltd for the year ended 30 September 2010

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the abbreviated accounts of ABV Pubs Ltd for the year ended 30 September 2010 which comprise of the balance sheet and the related notes from the company's accounting records and from information and explanations you have given us

As a practising member firm of the Institute of Chartered Accountants in England and Wales, we are subject to its ethical and other professional requirements which are detailed at icaew.com/membershandbook

Our work has been undertaken in accordance with AAF 2/10 as detailed at icaew.com/compilation

**Pinnacle
Chartered Accountants
32 DeMontfort Street
Leicester
LE1 7GD**

27 May 2011

ABV Pubs Ltd
Registered number: 5208205
Abbreviated Balance Sheet
as at 30 September 2010

	Notes	2010 £	2009 £
Fixed assets			
Tangible assets	3	15,147	17,303
Current assets			
Stocks		3,500	2,550
Debtors		187	400
Cash at bank and in hand		17,834	19,169
		21,521	22,119
Creditors: amounts falling due within one year		(25,061)	(23,406)
Net current liabilities		(3,540)	(1,287)
Total assets less current liabilities		11,607	16,016
Provisions for liabilities		(87)	(156)
Net assets		11,520	15,860
Capital and reserves			
Called up share capital	4	100	100
Profit and loss account		11,420	15,760
Shareholders' funds		11,520	15,860

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

Members have 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

A Banks
Director

Approved by the board on 26 May 2011

ABV Pubs Ltd
Notes to the Abbreviated Accounts
for the year ended 30 September 2010

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 and services provided to customers during the year

Depreciation

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

Fixtures and fittings	Upto 15%
Alteration cost	Upto 20%

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

2 Intangible fixed assets

£

Cost

At 1 October 2009	20,000
At 30 September 2010	<u>20,000</u>

Amortisation

At 1 October 2009	20,000
At 30 September 2010	<u>20,000</u>

Net book value

At 30 September 2010	<u>-</u>
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ABV Pubs Ltd
Notes to the Abbreviated Accounts
for the year ended 30 September 2010

3 Tangible fixed assets **£**

Cost

At 1 October 2009	53,008
Additions	1,630
At 30 September 2010	<u>54,638</u>

Depreciation

At 1 October 2009	35,705
Charge for the year	3,786
At 30 September 2010	<u>39,491</u>

Net book value

At 30 September 2010	<u>15,147</u>
At 30 September 2009	<u>17,303</u>

4 Share capital	Nominal value	2010 Number	2010 £	2009 £
Allotted, called up and fully paid Ordinary shares	£1 each	100	<u>100</u>	<u>100</u>