

**Abbreviated Unaudited Accounts for the Year Ended 30 September 2014**

**for**

**ABV Pubs Limited**

**Trading as**

**Red Lion**

**ABV Pubs Limited (Registered number: 05208205)**  
**Trading as Red Lion**

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**for the Year Ended 30 September 2014**

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**ABV Pubs Limited**  
**Trading as Red Lion**

**Company Information**  
**for the Year Ended 30 September 2014**

**DIRECTOR:** Mr A N Banks

**SECRETARY:** Mrs S L Banks

**REGISTERED OFFICE:** 43 Welland Rise  
Sibbertoft  
Market Harborough  
Leicestershire  
LE16 9UD

**REGISTERED NUMBER:** 05208205 (England and Wales)

**ACCOUNTANTS:** Pinnacle  
Chartered Certified Accountants  
& Registered Auditors  
32 DeMontfort Street  
Leicester  
Leicestershire  
LE1 7GD

**ABV Pubs Limited (Registered number: 05208205)****Trading as Red Lion****Abbreviated Balance Sheet****30 September 2014**

	Notes	30.9.14 £	£	30.9.13 £	£
<b>FIXED ASSETS</b>					
Intangible assets	2		-		-
Tangible assets	3		10,866		11,369
			<u>10,866</u>		<u>11,369</u>
<b>CURRENT ASSETS</b>					
Stocks		2,325		2,080	
Debtors		1,851		1,907	
Cash in hand		<u>2,931</u>		<u>7,109</u>	
		7,107		11,096	
<b>CREDITORS</b>					
Amounts falling due within one year		<u>12,415</u>		<u>20,627</u>	
<b>NET CURRENT LIABILITIES</b>			<u>(5,308)</u>		<u>(9,531)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			5,558		1,838
<b>PROVISIONS FOR LIABILITIES</b>			<u>611</u>		<u>348</u>
<b>NET ASSETS</b>			<u><u>4,947</u></u>		<u><u>1,490</u></u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	4		100		100
Profit and loss account			<u>4,847</u>		<u>1,390</u>
<b>SHAREHOLDERS' FUNDS</b>			<u><u>4,947</u></u>		<u><u>1,490</u></u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2014.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2014 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and 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.
- (b)

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 director on 16 June 2015 and were signed by:

Mr A N Banks - Director

The notes form part of these abbreviated accounts

**ABV Pubs Limited (Registered number: 05208205)**  
**Trading as Red Lion**

**Notes to the Abbreviated Accounts**  
**for the Year Ended 30 September 2014**

**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 April 2008).

**Turnover**

Turnover represents net invoiced sales of goods, excluding value added tax.

**Goodwill**

Goodwill, being the amount paid in connection with the acquisition of a business in 2004, is being amortised evenly over its estimated useful life of five years.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Land and buildings	- 20% on reducing balance
Plant and machinery etc	- 20% on reducing balance

**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 provided in full on timing differences which result in an obligation at the balance sheet date to pay more tax, or a right to pay less tax, at a future date, at rates expected to apply when they crystallise, based on current tax rates and law. Timing differences arise from the inclusion of items of income and expenditure in taxation computations in periods different from those in which they are included in the financial statements.

Deferred tax assets are recognised to the extent that it is regarded as more likely than not that they will be recovered. Deferred tax assets and liabilities are not discounted.

**Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the profit and loss account on a straight line basis over the period of the lease.

**2. INTANGIBLE FIXED ASSETS**

	Total £
<b>COST</b>	
At 1 October 2013	
and 30 September 2014	<u>20,000</u>
<b>AMORTISATION</b>	
At 1 October 2013	
and 30 September 2014	<u>20,000</u>
<b>NET BOOK VALUE</b>	
At 30 September 2014	<u>-</u>
At 30 September 2013	<u>-</u>

**ABV Pubs Limited (Registered number: 05208205)**  
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**Notes to the Abbreviated Accounts - continued**  
**for the Year Ended 30 September 2014**

**3. TANGIBLE FIXED ASSETS**

	Total £
<b>COST</b>	
At 1 October 2013	60,471
Additions	<u>2,212</u>
At 30 September 2014	<u>62,683</u>
<b>DEPRECIATION</b>	
At 1 October 2013	49,102
Charge for year	<u>2,715</u>
At 30 September 2014	<u>51,817</u>
<b>NET BOOK VALUE</b>	
At 30 September 2014	<u>10,866</u>
At 30 September 2013	<u>11,369</u>

**4. CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:				
Number:	Class:	Nominal value:	30.9.14	30.9.13
			£	£
100	Ordinary shares	£1	<u>100</u>	<u>100</u>

**5. DIRECTOR'S ADVANCES, CREDITS AND GUARANTEES**

At 30 September 2014, company owed £54 (2013 - £5,600) to Mr A N Banks (director and shareholder). The loan is interest free and repayable on demand.

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.