

**Abbreviated Accounts for the Year Ended 30 April 2015**

**for**

**A.B.V. Bars Limited**

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**for the Year Ended 30 April 2015**

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**A.B.V. Bars Limited**  
**Company Information**  
**for the Year Ended 30 April 2015**

**DIRECTOR:** C Smythe

**REGISTERED OFFICE:** The Old City Bar  
2 Oaten Hill Place  
Canterbury  
Kent  
CT1 3HJ

**REGISTERED NUMBER:** 05289089 (England and Wales)

**ACCOUNTANTS:** A.K & Co (Accountancy Services) Ltd  
19 Victoria Terrace  
Hove  
East Sussex  
BN3 2WB

**Abbreviated Balance Sheet**  
**30 April 2015**

	Notes	2015 £	£	2014 £	£
<b>FIXED ASSETS</b>					
Intangible assets	2		71,492		82,080
Tangible assets	3		<u>214,605</u>		<u>173,889</u>
			286,097		255,969
<b>CURRENT ASSETS</b>					
Stocks		29,978		21,954	
Debtors		67,095		58,353	
Cash at bank		<u>74,406</u>		<u>51,371</u>	
		171,479		131,678	
<b>CREDITORS</b>					
Amounts falling due within one year		<u>179,019</u>		<u>147,912</u>	
<b>NET CURRENT LIABILITIES</b>			<u>(7,540)</u>		<u>(16,234)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			278,557		239,735
<b>CREDITORS</b>					
Amounts falling due after more than one year			(43,159)		(47,447)
<b>PROVISIONS FOR LIABILITIES</b>			<u>(9,873)</u>		<u>(9,802)</u>
<b>NET ASSETS</b>			<u>225,525</u>		<u>182,486</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	4		2		2
Profit and loss account			<u>225,523</u>		<u>182,484</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>225,525</u>		<u>182,486</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 April 2015.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 April 2015 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)

**Abbreviated Balance Sheet - continued**  
**30 April 2015**

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 9 September 2015 and were signed by:

C Smythe - Director

**Notes to the Abbreviated Accounts**  
**for the Year Ended 30 April 2015**

**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 2008, is being amortised evenly over its estimated useful life of fourteen years.

**Tangible fixed assets**

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

Freehold property	- not provided
Short leasehold	- Straight line over 15 years
Fixtures and fittings	- 25% on reducing balance
Motor vehicles	- 25% 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 recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

**Pension costs and other post-retirement benefits**

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to the profit and loss account in the period to which they relate.

**2. INTANGIBLE FIXED ASSETS**

	Total £
<b>COST</b>	
At 1 May 2014	
and 30 April 2015	<u>145,942</u>
<b>AMORTISATION</b>	
At 1 May 2014	63,862
Amortisation for year	<u>10,588</u>
At 30 April 2015	<u>74,450</u>
<b>NET BOOK VALUE</b>	
At 30 April 2015	<u>71,492</u>
At 30 April 2014	<u>82,080</u>

**Notes to the Abbreviated Accounts - continued**  
**for the Year Ended 30 April 2015**

**3. TANGIBLE FIXED ASSETS**

	Total £
<b>COST</b>	
At 1 May 2014	270,632
Additions	85,057
Disposals	<u>(12,758)</u>
At 30 April 2015	<u>342,931</u>
<b>DEPRECIATION</b>	
At 1 May 2014	96,743
Charge for year	39,734
Eliminated on disposal	<u>(8,151)</u>
At 30 April 2015	<u>128,326</u>
<b>NET BOOK VALUE</b>	
At 30 April 2015	<u>214,605</u>
At 30 April 2014	<u>173,889</u>

**4. CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:

Number:	Class:	Nominal value: £1	2015 £	2014 £
2	Ordinary		<u>2</u>	<u>2</u>

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.