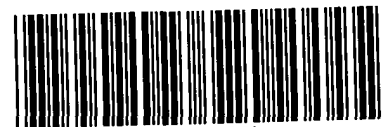


Company Registration No. 07276912 (England and Wales)

**ABRICOT LIMITED
T/A THE BERNEY ARMS
ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 31 JULY 2014**

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COMPANIES HOUSE

ABRICOT LIMITED

ABBREVIATED BALANCE SHEET

AS AT 31 JULY 2014

		2014		2013	
	Notes	£	£	£	£
Fixed Assets					
Tangible assets	2		120,325		121,031
Current assets					
Stocks		21,001		20,778	
Debtors		44,274		34,323	
Cash at bank and in hand		19,178		68,445	
		<u>84,453</u>		<u>123,546</u>	
Creditors: amounts falling due within one year		<u>(149,279)</u>		<u>(103,713)</u>	
Net current (liabilities) / assets			(64,826)		19,833
Total assets less current liabilities			55,499		140,864
Creditors: amounts falling due after more than one year			(437,517)		(375,245)
			<u>(382,018)</u>		<u>(234,381)</u>
Capital and reserves					
Called up share capital	3		2		2
Profit and loss account			(382,020)		(234,383)
Shareholders' funds			<u>(382,018)</u>		<u>(234,381)</u>

For the financial year ended 31 July 2014 the company was entitled to exemption from audit under section 477 Companies Act 2006. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these financial statements under the requirements of the Companies Act 2006.

The director acknowledges his responsibilities for ensuring that the company keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the 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 accounts, so far as applicable to the company.

These abbreviated accounts have been prepared in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

These abbreviated accounts were approved and signed by the Board on 20 April 2015



L G Grandi
Director

Company No. 07276912

ABRICOT LIMITED
NOTES TO THE ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 31 JULY 2014

1 Accounting policies

1.1 Accounting convention

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

1.2 Compliance with accounting standards

The financial statements are prepared in accordance with applicable United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), which have been applied consistently (except as otherwise stated).

1.3 Turnover

Turnover represents amounts receivable for goods and services net of VAT and trade discounts.

1.4 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows

Motor vehicles	25% reducing balance
Pub equipment	3 to 5 years straight line
Leasehold improvements	5 to 10 years straight line

1.5 Stock

Stock is valued at the lower of cost and net realisable value.

1.6 Deferred taxation

Deferred taxation is provided in respect of taxation deferred by timing differences between the treatment of certain items for taxation and accounting purposes. The deferred tax balance has not been discounted. Provision is not made for deferred tax assets unless there is a reasonable certainty of their recovery against future tax profits.

1.7 Going concern

The director has prepared the accounts on a going concern basis because he has satisfied himself that the shareholders will provide necessary funds or the shareholders will arrange alternative finance to ensure the company meets its liabilities as they fall due.

2 Fixed assets

	Tangible assets
Cost	£
At 1 August 2013	138,989
Additions	18,393
Disposals	(1,162)
	<hr/>
At 31 July 2014	156,220
	<hr/>
Depreciation	
At 1 August 2013	17,958
Charge for year	18,850
Eliminated on disposals	(913)
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At 31 July 2014	35,895
	<hr/>
Net book value at 31 July 2014	120,325
	<hr/>
Net book value at 31 July 2013	121,031
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ABRICOT LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2014

3	Share capital	2014	2013
		£	£
	Allotted, called up and fully paid		
	2 Ordinary of £1 each	<u>2</u>	<u>2</u>