Registered number
07856504

Celtic Carveries & Alehouse Limited

Abbreviated Accounts

30 June 2014

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COMPANIES HOUSE

Celtic Carveries & Alehouse Limited
Registered number: 07856504
Abbreviated Balance Sheet
as at 30 June 2014

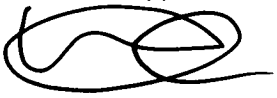
	Notes		2014 £		2013 £
Fixed assets					
Tangible assets	2		3,200		3,600
Current assets					
Stocks		6,094		-	
Debtors		36,121		38,280	
Cash at bank and in hand		4,903		5,145	
		47,118		43,425	
Creditors: amounts falling due within one year		(19,874)		(19,260)	
Net current assets			27,244		24,165
Net assets			30,444		27,765
Capital and reserves					
Called up share capital	3		100		100
Profit and loss account			30,344		27,665
Shareholders' funds			30,444		27,765

The directors are 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 directors acknowledge their 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.



H Williams
Director
Approved by the board on 31 October 2014

Celtic Carveries & Alehouse Limited
Notes to the Abbreviated Accounts
for the year ended 30 June 2014

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 provided to customers and work carried out in respect of services provided to customers.

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

Plant and machinery	20% straight line
Motor vehicles	25% straight line

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.

Foreign currencies
Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated at the rate of exchange ruling at the balance sheet date. All differences are taken to the profit and loss account.

Leasing and hire purchase commitments
Assets held under finance leases and hire purchase contracts, which are those where substantially all the risks and rewards of ownership of the asset have passed to the company, are capitalised in the balance sheet and depreciated over their useful lives. The corresponding lease or hire purchase obligation is treated in the balance sheet as a liability.

The interest element of the rental obligations is charged to the profit and loss account over the period of the lease and represents a constant proportion of the balance of capital repayments outstanding.

Rentals paid under operating leases are charged to income on a straight line basis over the lease term.

Pensions
The company operates a defined contribution pension scheme. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme.

Celtic Carveries & Alehouse Limited
Notes to the Abbreviated Accounts
for the year ended 30 June 2014

2 Tangible fixed assets

	£
Cost	
At 1 July 2013	4,000
At 30 June 2014	4,000
Depreciation	
At 1 July 2013	400
Charge for the year	400
At 30 June 2014	800
Net book value	
At 30 June 2014	3,200
At 30 June 2013	3,600

3 Share capital

	Nominal value	2014 Number	2014 £	2013 £
Allotted, called up and fully paid:				
Ordinary shares	£1 each	-	100	100