Registration number 08259764

A Grape Night In Ltd

Amended abbreviated accounts

for the year ended 31st October 2014

A Grape Night In Ltd

Amended

Abbreviated balance sheet
as at 31st October 2014

	Notes	31/10/14 £	31/10/14 £	31/10/13 £	31/10/13 £
Fixed assets					
Tangible assets	2		671		895
Current assets					
Stocks		1,041		1,421	
Debtors		1,833		2,800	
Cash at bank and in hand		11,725		6,196	
		14,599		10,417	
Creditors: amounts falling due within one year		(14,879)		(10,856)	
Net current liabilities			(280)		(439)
Total assets less current liabilities			391		456
Provisions for liabilities			(134)		(179)
Net assets			257		277
Capital and reserves					
Called up share capital	3		100		100
Profit and loss account			157		177
Shareholders' funds			257		277

The directors' statements required by Sections 475(2) and (3) are shown on the following page which forms part of this Balance Sheet.

The notes on pages 3 to 5 form an integral part of these financial statements.

A Grape Night In Ltd

Amended
Abbreviated balance sheet (continued)

Directors' statements required by Sections 475(2) and (3) for the year ended 31st October 2014

For the year ended 31st October 2014 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

• The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and

• The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies .

These accounts were approved by the directors on 27th July 2015, and are signed on their behalf by:

LWard

Miss L. Ward
Director

Registration number 08259764

The notes on pages 3 to 5 form an integral part of these financial statements.

A Grape Night In Ltd

Amended

Notes to the abbreviated financial statements
for the year ended 31st October 2014

1. Accounting policies

1.1. Accounting convention

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

1.2. Turnover

Turnover represents the total invoice value, excluding value added tax, of sales made during the year and derives from the provision of goods falling within the company's ordinary activities.

1.3. Tangible fixed assets and depreciation

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Fixtures, fittings and equipment	-	25% reducing balance

1.4. Stock

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

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1.5. Deferred taxation

The company adopted Financial Reporting Standard 19 "Deferred Taxation" (FRS 19) during the financial year.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more, or a right to pay less or to receive more, tax, with the following exceptions:

Provision is made for tax on gains arising from the revaluation (and similar fair value adjustments) of fixed assets, and gains on disposal of fixed assets that have been rolled over into replacement assets, only to the extent that, at the balance sheet date, there is a binding agreement to dispose of the assets concerned. However, no provision is made where, on the basis of all available evidence at the balance sheet date, it is more likely than not that the taxable gain will be rolled over into replacement assets and charged to tax only where the replacement assets are sold;

Provision is made for deferred tax that would arise on remittance of the retained earnings of overseas subsidiaries, associates and joint ventures only to the extent that, at the balance sheet date, dividends have been accrued as receivable;

Deferred tax assets are recognised only to the extent that the directors consider that it is more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted.

Deferred tax is measured on an undiscounted basis at the tax rates that are expected to apply in the periods in which timing differences reverse, based on tax rates and laws enacted or substantively enacted at the balance sheet date.

Prior to the adoption of FRS 19, the company provided for deferred taxation only to the extent that timing differences were expected to materialise in the foreseeable future. The adoption of the new policy has been made by way of a prior year adjustment as though the revised policy had always been applied.

A Grape Night In Ltd

Amended

Notes to the abbreviated financial statements
for the year ended 31st October 2014

.... continued

2. Fixed assets

	Tangible fixed assets £
Cost	
At 1st November 2013	1,194
At 31st October 2014	1,194
Depreciation	
At 1st November 2013	299
Charge for year	224
At 31st October 2014	523
Net book values	
At 31st October 2014	671
At 31st October 2013	895

3. Share capital

	31/10/14 £	31/10/13 £
Authorised		
100 Ordinary shares of £1 each	100	100
Allotted, called up and fully paid		
100 Ordinary shares of £1 each	100	100
Equity Shares		
100 Ordinary shares of £1 each	100	100