

**BEN'S PUB COMPANY LIMITED
ABBREVIATED UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2016**

BEN'S PUB COMPANY LIMITED
ABBREVIATED BALANCE SHEET
AS AT 31 MARCH 2016

	Notes	2016 £	2015 £
Fixed assets			
Tangible assets	<u>2</u>	339,123	295,680
Current assets			
Stocks		40,784	43,766
Debtors		85,246	116,343
Cash at bank and in hand		210,024	161,420
		<u>336,054</u>	<u>321,529</u>
Creditors: amounts falling due within one year		(425,603)	(434,229)
Net current liabilities		<u>(89,549)</u>	<u>(112,700)</u>
Total assets less current liabilities		249,574	182,980
Provisions for liabilities		(40,039)	(37,154)
Net assets		<u>209,535</u>	<u>145,826</u>
Capital and reserves			
Called up share capital	<u>3</u>	1	1
Profit and loss account		209,534	145,825
Total shareholders' funds		<u>209,535</u>	<u>145,826</u>

For the year ending 31 March 2016 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

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

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

Approved by the board on 24 November 2016

B Smith
Director

Company Registration No. 08317563

BEN'S PUB COMPANY LIMITED
NOTES TO THE ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2016

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 January 2015).

Turnover

Turnover represents the value of goods provided to customers in the normal course of business, excluding Value Added Tax and other sales related taxes,

Deferred taxation

Deferred tax arises as a result of including items of income and expenditure in taxation computations in periods different from those in which they are included in the company's accounts. Deferred tax is provided in full on timing differences which result in an obligation to pay more (or less) tax at a future date, at the average tax rates that are expected to apply when the timing differences reverse, based on current tax rates and laws.

Deferred tax is not provided on timing differences arising from the revaluation of fixed assets where there is no commitment to sell the asset.

Deferred tax assets and liabilities are not discounted.

Tangible fixed assets policy

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

Land & buildings	over life of lease
Plant & machinery	33%
Fixtures & fittings	15%

Comparative information

Comparative figures in the profit and loss account have been restated to reflect the reclassification of direct labour and overheads to cost of sales.

2 Tangible fixed assets

	Land & buildings £	Plant & machinery £	Fixtures & fittings £	Total £
Cost				
At 1 April 2015	106,071	69,259	160,287	335,617
Additions	33,528	25,337	19,574	78,439
At 31 March 2016	139,599	94,596	179,861	414,056
Depreciation				
At 1 April 2015	5,889	12,728	21,320	39,937
Charge for the year	2,449	8,785	23,762	34,996
At 31 March 2016	8,338	21,513	45,082	74,933
Net book value				
At 31 March 2016	131,261	73,083	134,779	339,123
At 31 March 2015	100,182	56,531	138,967	295,680

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FOR THE YEAR ENDED 31 MARCH 2016

3 Share capital

	2016	2015
	£	£
Allotted, called up and fully paid:		
100 Ordinary shares of £0.01 each	1	1
	<u>1</u>	<u>1</u>

