

Abbreviated Unaudited Accounts

for the Year Ended 30 April 2013

for

A & J Taverns Limited

**Contents of the Abbreviated Accounts
for the Year Ended 30 April 2013**

	Page
Company Information	1
Abbreviated Balance Sheet	2
Notes to the Abbreviated Accounts	4

A & J Taverns Limited

**Company Information
for the Year Ended 30 April 2013**

DIRECTORS: J Dempster
A R Gray

SECRETARY: P Dempster

REGISTERED OFFICE: 55 Farmeloa Road
1 Victoria Street
Rutherglen
Glasgow
G73 1DN

REGISTERED NUMBER: SC314341 (Scotland)

ACCOUNTANTS: Wallace and Company C.A.
10 Clydesdale Street
Hamilton
Strathclyde
ML3 0DP

A & J Taverns Limited (Registered number: SC314341)

**Abbreviated Balance Sheet
30 April 2013**

	Notes	2013 £	£	2012 £	£
FIXED ASSETS					
Intangible assets	2		15,751		19,601
Tangible assets	3		<u>5,657</u>		<u>6,656</u>
			21,408		26,257
CURRENT ASSETS					
Stocks		3,250		4,000	
Debtors		12,974		13,044	
Cash at bank and in hand		<u>3,124</u>		<u>7,696</u>	
		19,348		24,740	
CREDITORS					
Amounts falling due within one year		<u>39,942</u>		<u>23,929</u>	
NET CURRENT (LIABILITIES)/ASSETS			<u>(20,594)</u>		<u>811</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			814		27,068
CREDITORS					
Amounts falling due after more than one year			(36,231)		(28,553)
PROVISIONS FOR LIABILITIES			-		(716)
NET LIABILITIES			<u>(35,417)</u>		<u>(2,201)</u>
CAPITAL AND RESERVES					
Called up share capital	4		2		2
Profit and loss account			<u>(35,419)</u>		<u>(2,203)</u>
SHAREHOLDERS' FUNDS			<u>(35,417)</u>		<u>(2,201)</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 April 2013.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 April 2013 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their 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)

The notes form part of these abbreviated accounts

A & J Taverns Limited (Registered number: SC314341)

Abbreviated Balance Sheet - continued
30 April 2013

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 Board of Directors on 15 January 2014 and were signed on its behalf by:

A R Gray - Director

The notes form part of these abbreviated accounts

**Notes to the Abbreviated Accounts
for the Year Ended 30 April 2013**

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 2007, is being amortised evenly over its estimated useful life of ten years.

Tangible fixed assets

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

Plant and machinery etc - 15% 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.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the profit and loss account on a straight line basis over the period of the lease.

2. INTANGIBLE FIXED ASSETS

	Total £
COST	
At 1 May 2012	
and 30 April 2013	38,502
AMORTISATION	
At 1 May 2012	18,901
Amortisation for year	3,850
At 30 April 2013	22,751
NET BOOK VALUE	
At 30 April 2013	15,751
At 30 April 2012	19,601

Notes to the Abbreviated Accounts - continued
for the Year Ended 30 April 2013

3. TANGIBLE FIXED ASSETS

	Total £
COST	
At 1 May 2012	
and 30 April 2013	<u>15,000</u>
DEPRECIATION	
At 1 May 2012	8,344
Charge for year	<u>999</u>
At 30 April 2013	<u>9,343</u>
NET BOOK VALUE	
At 30 April 2013	<u>5,657</u>
At 30 April 2012	<u>6,656</u>

4. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2013 £	2012 £
2	Ordinary	£1	<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.