Registered number
4557470

Little Wirral Pub Company Limited

Abbreviated Accounts

31 October 2003

Little Wirral Pub Company Limited
Abbreviated Balance Sheet
as at 31 October 2003

	Notes		2003
			£
Fixed assets			
Tangible assets	2		66,519
Current assets			
Stocks		4,100	
Debtors		6,000	
Cash at bank and in hand		4,548	
		14,648	
Creditors: amounts falling due within one year		(80,282)	
Net current liabilities			(65,634)
Net assets			885
Capital and reserves			
Called up share capital	3		2
Profit and loss account			883
Shareholders' funds			885

The directors are satisfied that the company is entitled to exemption under Section 249A(1) of the Companies Act 1985 and that no member or members have requested an audit pursuant to section 249B(2) of the Act.

The directors acknowledge their responsibilities for:
(i) ensuring that the company keeps proper accounting records which comply with Section 221 of the Companies Act 1985; and
(ii) preparing accounts 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 Section 226 of the Companies Act 1985, and which otherwise comply with the requirements of this Act relating to accounts, so far as applicable to the company.

The accounts have been prepared in accordance with the special provisions relating to small companies within Part VII of the Companies Act 1985.

T Leahey
Director
Approved by the board on 23 December 2003

Little Wirral Pub Company Limited
Notes to the Abbreviated Accounts
for the period ended 31 October 2003

1 Accounting policies

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective June 2002).

Turnover
Turnover represents the invoiced value of goods and services supplied by the company, net of value added tax and trade discounts.

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

Plant and machinery	25% reducing 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.

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 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.

Little Wirral Pub Company Limited
Notes to the Abbreviated Accounts
for the period ended 31 October 2003

2 Tangible fixed assets

	£
Cost	
Additions	67,025
At 31 October 2003	67,025
Depreciation	
Charge for the period	506
At 31 October 2003	506
Net book value	
At 31 October 2003	66,519

3 Share capital

	2003 £
Authorised:	
Ordinary shares of £1 each	100

	2003 No	2003 £
Allotted, called up and fully paid:		
Ordinary shares of £1 each	2	2