

ABBREVIATED UNAUDITED ACCOUNTS FOR THE YEAR ENDED 30TH NOVEMBER 2015

FOR

RAYMOND BEER & CO LTD



WOOLMER & KENNEDY
CHARTERED ACCOUNTANTS

30 STAR HILL
ROCHESTER
KENT
ME1 1XB

COMPANY NUMBER: 04831115 (ENGLAND AND WALES)

RAYMOND BEER & CO LTD

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FOR THE YEAR ENDED 30TH NOVEMBER 2015

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RAYMOND BEER & CO LTD

COMPANY INFORMATION FOR THE YEAR ENDED 30TH NOVEMBER 2015

DIRECTOR: A Johnston

REGISTERED OFFICE: 16 Manor Road
Chatham
Kent
ME4 6AG

REGISTERED NUMBER: 04831115 (England and Wales)

ACCOUNTANTS: Woolmer & Kennedy
Chartered Accountants
30 Star Hill
Rochester
Kent
ME1 1XB

RAYMOND BEER & CO LTD

COMPANY NUMBER: 04831115

ABBREVIATED BALANCE SHEET AS AT 30TH NOVEMBER 2015

	Notes	£	2015 £	£	2014 £	£
FIXED ASSETS						
Intangible Assets	2		-		-	
Tangible Assets	3		9,608		12,014	
			9,608		12,014	
CURRENT ASSETS						
Debtors		20,817		25,971		
Cash at Bank and In Hand		612,147		1,414,096		
		632,964		1,440,067		
CREDITORS						
Amounts Falling Due Within One Year		(614,821)		(1,401,344)		
NET CURRENT ASSETS			18,143		38,723	
TOTAL ASSETS LESS CURRENT LIABILITIES			27,751		50,737	
PROVISIONS FOR LIABILITIES			(1,675)		(2,102)	
NET ASSETS			26,076		48,635	
CAPITAL AND RESERVES						
Called Up Share Capital	4		1		1	
Profit and Loss Account			26,075		48,634	
SHAREHOLDERS' FUNDS			26,076		48,635	

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30th November 2015.


The members have not required the company to obtain an audit of its financial statements for the year ended 30th November 2015 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:

- 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.

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 director on 15th April 2016 and were signed by:


A. Johnston
Director

The notes on pages 3 and 4 form part of these abbreviated accounts

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 services excluding value added tax.

Goodwill

Goodwill, being the amount paid in connection with the acquisition of a business in 2004, has been amortised over its estimated useful life of 10 years.

Tangible Fixed Assets

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

Office Equipment	-	25% on cost
Fixtures and Fittings	-	15% on reducing balance
Computer Equipment	-	25% on cost

Deferred Taxation

The charge for taxation takes into account taxation deferred as a result of timing differences between the treatment of certain items for taxation and accounting purposes. In general, deferred taxation is recognised in respect of all timing differences that have originated but not reversed at the Balance Sheet date. However, deferred tax assets are recognised only to the extent that the director considers that it is more likely than not that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred taxation is measured on a non-discounted basis at the average tax rates that would apply when timing differences are expected to reverse, based on tax rates and laws that have been enacted by the Balance Sheet date.

Hire Purchase and Leasing Commitments

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged to Profit and Loss Account as incurred.

2. **INTANGIBLE FIXED ASSETS**

	<u>Total</u> £
COST	
At 1st December 2014 and 30th November 2015	<u>30,000</u>
AMORTISATION	
At 1st December 2014 and 30th November 2015	<u>30,000</u>
NET BOOK VALUE	
At 30th November 2015	<u>-</u>
At 30th November 2014	<u>-</u>

3. TANGIBLE FIXED ASSETS

	<u>Total</u> £
COST	
At 1st December 2014	33,386
Additions	<u>800</u>
At 30th November 2015	<u>34,186</u>
 DEPRECIATION	
At 1st December 2014	21,372
Charge for Year	<u>3,206</u>
At 30th November 2015	<u>24,578</u>
 NET BOOK VALUE	
At 30th November 2015	<u>9,608</u>
At 30th November 2014	<u>12,014</u>

4. CALLED UP SHARE CAPITAL

Allotted, Issued and Fully Paid:

Number:	Class:	Nominal Value:	<u>2015</u> £	<u>2014</u> £
1	Ordinary	£1	<u>1</u>	<u>1</u>