

ABBREVIATED UNAUDITED ACCOUNTS FOR THE YEAR ENDED 30TH NOVEMBER 2014

FOR

RAYMOND BEER & CO LTD

WOOLMER & KENNEDY  
CHARTERED ACCOUNTANTS

30 STAR HILL  
ROCHESTER  
KENT  
ME1 1XB

SATURDAY



A18 \*A471PMYX\* 09/05/2015 #178  
COMPANIES HOUSE

COMPANY NUMBER: 04831115 (ENGLAND AND WALES)

RAYMOND BEER & CO LTD

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FOR THE YEAR ENDED 30TH NOVEMBER 2014

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RAYMOND BEER & CO LTD

COMPANY INFORMATION FOR THE YEAR ENDED 30TH NOVEMBER 2014

**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 AT 30TH NOVEMBER 2014

	Notes	£	2014	£	£	2013	£
<b>FIXED ASSETS</b>							
Intangible Assets	2			-			-
Tangible Assets	3			12,014			5,851
				12,014			5,851
<b>CURRENT ASSETS</b>							
Debtors			25,971			11,800	
Cash at Bank and In Hand			1,414,096			1,251,255	
			1,440,067			1,263,055	
<b>CREDITORS</b>							
Amounts Falling Due Within One Year			(1,401,344)			(1,266,711)	
<b>NET CURRENT ASSETS/(LIABILITIES)</b>				38,723			(3,656)
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>				50,737			2,195
<b>PROVISIONS FOR LIABILITIES</b>				(2,102)			-
<b>NET ASSETS</b>				48,635			2,195
<b>CAPITAL AND RESERVES</b>							
Called Up Share Capital	4			1			1
Profit and Loss Account				48,634			2,194
<b>SHAREHOLDERS' FUNDS</b>				48,635			2,195

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30th November 2014.


The members have not required the company to obtain an audit of its financial statements for the year ended 30th November 2014 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 2015 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.

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> £
<b>COST</b>	
At 1st December 2013 and 30th November 2014	<u>30,000</u>
<b>AMORTISATION</b>	
At 1st December 2013 and 30th November 2014	<u>30,000</u>
<b>NET BOOK VALUE</b>	
At 30th November 2014	<u>-</u>
At 30th November 2013	<u>-</u>

## 3. TANGIBLE FIXED ASSETS

	<u>Total</u> £
<b>COST</b>	
At 1st December 2013	24,071
Additions	<u>9,315</u>
At 30th November 2014	<u>33,386</u>
 <b>DEPRECIATION</b>	
At 1st December 2013	18,220
Charge for Year	<u>3,152</u>
At 30th November 2014	<u>21,372</u>
 <b>NET BOOK VALUE</b>	
At 30th November 2014	<u><u>12,014</u></u>
At 30th November 2013	<u><u>5,851</u></u>

## 4. CALLED UP SHARE CAPITAL

Allotted, Issued and Fully Paid:

Number:	Class:	Nominal Value:	<u>2014</u> £	<u>2013</u> £
1	Ordinary	£1	<u><u>1</u></u>	<u><u>1</u></u>