

**Registered Number 08596910**

**THE BOOK AND RECORD BAR LIMITED**

**Abbreviated Accounts**

**31 July 2014**

## Abbreviated Balance Sheet as at 31 July 2014

	Notes	2014 £
<b>Fixed assets</b>		
Tangible assets	2	9,222
		<u>9,222</u>
<b>Current assets</b>		
Stocks		34,850
Cash at bank and in hand		367
		<u>35,217</u>
<b>Prepayments and accrued income</b>		428
<b>Creditors: amounts falling due within one year</b>		(39,794)
<b>Net current assets (liabilities)</b>		<u>(4,149)</u>
<b>Total assets less current liabilities</b>		<u>5,073</u>
<b>Provisions for liabilities</b>		(1,322)
<b>Accruals and deferred income</b>		(425)
<b>Total net assets (liabilities)</b>		<u><u>3,326</u></u>
<b>Capital and reserves</b>		
Called up share capital		1
Profit and loss account		3,325
<b>Shareholders' funds</b>		<u><u>3,326</u></u>

- For the year ending 31 July 2014 the company was entitled to exemption 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.

Approved by the Board on 1 April 2015

And signed on their behalf by:  
**M J P JOHNSON, Director**

## Notes to the Abbreviated Accounts for the period ended 31 July 2014

## 1 Accounting Policies

**Basis of measurement and preparation of accounts**

The financial statements are prepared under the historical cost convention and include the results of the company's operations which are described in the director's report all of which are continuing. They are prepared in accordance with the Companies Act 2006 applicable to small companies and comply with Financial Reporting Standards

**Turnover policy**

Turnover is recognised at the point of sale

**Tangible assets depreciation policy**

Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Equipment 4 years

Fixtures and fittings 6 years

## 2 Tangible fixed assets

	£
<b>Cost</b>	
Additions	11,948
Disposals	-
Revaluations	-
Transfers	-
At 31 July 2014	<u>11,948</u>
<b>Depreciation</b>	
Charge for the year	2,726
On disposals	-
At 31 July 2014	<u>2,726</u>
<b>Net book values</b>	
At 31 July 2014	<u><u>9,222</u></u>

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