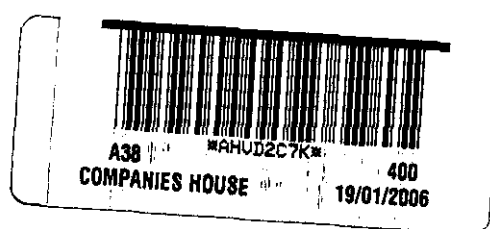


Registered Number: SC239232

Chantrey Vellacott DFK LLP



AU BAR PUB COMPANY LIMITED

ABBREVIATED ACCOUNTS

31 MARCH 2005

AU BAR PUB COMPANY LIMITED

Abbreviated accounts

Year ended 31 March 2005

Contents	Pages
Abbreviated balance sheet	1 to 2
Notes to the abbreviated accounts	3 to 4

AU BAR PUB COMPANY LIMITED

Abbreviated balance sheet

31 March 2005

	Note	£	2005 £	£	2004 £
Fixed assets	2				
Tangible assets			70,107		40,827
Current assets					
Stocks		23,732		22,836	
Debtors		76,793		47,378	
Cash at bank and in hand		34,051		157,850	
		134,576		228,064	
Creditors: Amounts falling due within one year		159,979		195,862	
Net current (liabilities)/assets			(25,403)		32,202
Total assets less current liabilities			44,704		73,029
Creditors: Amounts falling due after more than one year			40,722		33,253
			3,982		39,776

The Balance sheet continues on the following page.
The notes on pages 3 to 4 form part of these abbreviated accounts.

AU BAR PUB COMPANY LIMITED

Abbreviated balance sheet (continued)

31 March 2005

	Note	2005 £	2004 £
Capital and reserves			
Called-up equity share capital	4	2	2
Profit and loss account		<u>3,980</u>	<u>39,774</u>
Shareholders' funds		<u>3,982</u>	<u>39,776</u>

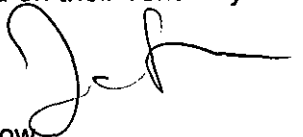
The directors are satisfied that the company is entitled to exemption from the provisions of the Companies Act 1985 (the Act) relating to the audit of the financial statements for the year by virtue of section 249A(1), and that no member or members have requested an audit pursuant to section 249B(2) 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 Act, and
- (ii) preparing financial statements 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, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the company.

These abbreviated accounts have been prepared in accordance with the special provisions for small companies under Part VII of the Companies Act 1985.

These abbreviated accounts were approved by the directors on 5 December 2005 and are signed on their behalf by:


J C Gow
Director

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

AU BAR PUB COMPANY LIMITED**Notes to the abbreviated accounts****Year ended 31 March 2005****1. Accounting policies****Basis of accounting**

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective March 2000).

The financial statements 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 amounts receivable for goods and services net of VAT and trade discounts.

Fixed assets

All fixed assets are initially recorded at cost.

Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Fixtures & Fittings	- 15% straight line
Equipment	- 15% straight line

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Hire purchase agreements

Assets held under hire purchase agreements are capitalised and disclosed under tangible fixed assets at their fair value. The capital element of the future payments is treated as a liability and the interest is charged to the profit and loss account on a straight line basis.

Operating lease agreements

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against profits on a straight line basis over the period of the lease.

AU BAR PUB COMPANY LIMITED

Notes to the abbreviated accounts

Year ended 31 March 2005

2. Fixed assets

	Tangible Assets £
Cost	
At 1 April 2004	49,478
Additions	<u>42,507</u>
At 31 March 2005	<u>91,985</u>
Depreciation	
At 1 April 2004	8,651
Charge for year	<u>13,227</u>
At 31 March 2005	<u>21,878</u>
Net book value	
At 31 March 2005	<u>70,107</u>
At 31 March 2004	<u>40,827</u>

3. Transactions with the directors

The directors maintain loan accounts with the company. At 31 March 2005 there was a balance of £53,696 (2004 £85,106) which is included in other creditors. The balance included in other debtors stood at £14,067. The loans are interest free and there is no fixed date for repayment.

4. Share capital

Authorised share capital:

	2005 £	2004 £
10,000 Ordinary shares of £1 each	<u>10,000</u>	<u>10,000</u>

Allotted, called up and fully paid:

	2005 No	£	2004 No	£
Ordinary shares of £1 each	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>