Registrar

Registration number 2454718

Baumanns Brasserie Limited

Abbreviated accounts

for the year ended 31 March 2015

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Baumanns Brasserie Limited

Abbreviated balance sheet
as at 31 March 2015

	Notes	2015 £	2015 £	2014 £	2014 £
Fixed assets					
Tangible assets	2		-		21,537
Current assets					
Stocks		-		5,132	
Debtors		98,929		26,170	
Cash at bank and in hand		4,251		82,132	
		103,180		113,434	
Creditors: amounts falling due within one year		(45,003)		(69,166)	
Net current assets			58,177		44,268
Total assets less current liabilities			58,177		65,805
Net assets			58,177		65,805
Capital and reserves					
Called up share capital	3		5,000		5,000
Profit and loss account			53,177		60,805
Shareholders' funds			58,177		65,805

The directors' statements required by Sections 475(2) and (3) are shown on the following page which forms part of this Balance Sheet.

The notes on pages 3 to 5 form an integral part of these financial statements.

Baumanns Brasserie Limited

Abbreviated balance sheet (continued)

Directors' statements required by Sections 475(2) and (3)
for the year ended 31 March 2015

For the year ended 31 March 2015 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

• The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and

• The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies .

These accounts were approved by the directors on 15/08/15 , and are signed on their behalf by:

M A Baumann
Director

Registration number 2454718

The notes on pages 3 to 5 form an integral part of these financial statements.

Notes to the abbreviated financial statements for the year ended 31 March 2015

1. Accounting policies

1.1. Accounting convention

The accounts are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

1.2. Turnover

Turnover comprises the value of sales (excluding VAT, similar taxes and trade discounts) of goods and services provided in the normal course of business. Revenue is recognised when goods are despatched, which is the same day as goods are delivered and hence is the point at which the risks and rewards of ownership pass to the buyer.

1.3. Tangible fixed assets and depreciation

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Fixtures, fittings and equipment	-	15% reducing balance
Motor vehicles	-	25% reducing balance

1.4. Stock

Stock is valued at the lower of cost and net realisable value. Cost is derived from expenditure which has been incurred on products in the normal course of business in bringing the product to its present location and condition. It includes the cost of purchase and freight and the basis of valuation at the period end is from the first in, first out method. Net realisable value is the estimated selling price of a product less the costs to be incurred to complete the sale and provision is also made for slow moving and obsolete items.

1.5. Pensions

The pension costs charged in the financial statements represent the contribution payable by the company during the year.

1.6. Deferred taxation

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more, or a right to pay less or to receive more, tax.

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2. Tangible fixed assets	Short leasehold property £	Fixtures, fittings and equipment £	Motor vehicles £	Total £
Cost				
At 1 April 2014	72,850	74,505	14,545	161,900
Disposals	(72,850)	(74,505)	(14,545)	(161,900)
At 31 March 2015	-	-	-	-
Depreciation				
At 1 April 2014	72,850	58,640	8,874	140,364
On disposals	(72,850)	(61,020)	(10,291)	(144,161)
Charge for the year	-	2,380	1,417	3,797
At 31 March 2015	-	-	-	-
Net book values				
At 31 March 2015	-	-	-	-
At 31 March 2014	-	15,865	5,671	21,536

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3. Share capital

	2015	2014
	£	£
Authorised		
20,000 Ordinary 'A' shares of £1 each	20,000	20,000
20,000 Ordinary 'B' shares of £1 each	20,000	20,000
20,000 Ordinary 'C' shares of £1 each	20,000	20,000
20,000 Ordinary 'D' shares of £1 each	20,000	20,000
20,000 Ordinary 'E' shares of £1 each	20,000	20,000
	100,000	100,000
Allotted, called up and fully paid		
1,250 Ordinary 'A' shares of £1 each	1,250	1,250
1,250 Ordinary 'B' shares of £1 each	1,250	1,250
1,000 Ordinary 'C' shares of £1 each	1,000	1,000
1,000 Ordinary 'D' shares of £1 each	1,000	1,000
500 Ordinary 'E' shares of £1 each	500	500
	5,000	5,000
Equity Shares		
1,250 Ordinary 'A' shares of £1 each	1,250	1,250
1,250 Ordinary 'B' shares of £1 each	1,250	1,250
1,000 Ordinary 'C' shares of £1 each	1,000	1,000
1,000 Ordinary 'D' shares of £1 each	1,000	1,000
500 Ordinary 'E' shares of £1 each	500	500
	5,000	5,000