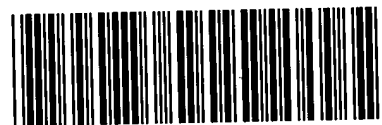


Registration number 06497347

The Beer Emporium Limited
Abbreviated accounts
for the year ended 31 March 2015

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The Beer Emporium Limited

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The Beer Emporium Limited

**Report to the Board of Directors on the preparation
of unaudited statutory accounts of The Beer Emporium Limited
for the year ended 31 March 2015**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of The Beer Emporium Limited for the year ended 31 March 2015 which comprise the Balance Sheet and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member of the Association of Chartered Certified Accountants , we are subject to its ethical and other professional requirements which are detailed at www.accaglobal.com/en/member/professional-standards/rules-standards/acca-rulebook.html.

This report is made solely to the company's Board of Directors in accordance with the terms of our engagement. Our work has been undertaken solely to prepare for your approval the accounts of The Beer Emporium Limited and state those matters that we have agreed to state to the company's Board of Directors, as a body, in this report in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at www2.accaglobal.com/pubs/members/publications/technical_factsheets/downloads/163.doc. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than The Beer Emporium Limited and its Board of Directors for our work or for this report.

It is your duty to ensure that The Beer Emporium Limited has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit of The Beer Emporium Limited. You consider that The Beer Emporium Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of The Beer Emporium Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory accounts.

Everyday Accounting (Cheshire) Limited

Everyday Accounting (Cheshire) Limited

Chartered Certified Accountants

86B Crewe Road

Alsager

Stoke-on-Trent

Staffordshire

ST7 2JA

Date: 14/12/2015

The Beer Emporium Limited

**Abbreviated balance sheet
as at 31 March 2015**

		2015		2014	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	2		2,876		877
Current assets					
Stocks		3,865		4,517	
Debtors	3	1,066		4,607	
Cash at bank and in hand		17,916		3,764	
		<u>22,847</u>		<u>12,888</u>	
Creditors: amounts falling due within one year		<u>(23,985)</u>		<u>(28,656)</u>	
Net current liabilities			<u>(1,138)</u>		<u>(15,768)</u>
Total assets less current liabilities			1,738		(14,891)
Provisions for liabilities			<u>(350)</u>		<u>-</u>
Net assets/(liabilities)			<u>1,388</u>		<u>(14,891)</u>
Capital and reserves					
Called up share capital	4		2		2
Profit and loss account			<u>1,386</u>		<u>(14,893)</u>
Shareholders' funds			<u>1,388</u>		<u>(14,891)</u>

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 4 to 5 form an integral part of these financial statements.

The Beer Emporium Limited

Abbreviated balance sheet (continued)

**Director's 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.

Director's 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 on14.12.15....., and are signed on their behalf by:

.....
Stephen John Davies
Director

.....
M Y Davies
Director

Registration number 06497347

The notes on pages 4 to 5 form an integral part of these financial statements.

The Beer Emporium Limited

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 represents the total invoice value, excluding value added tax, of sales made during the year and derives from the provision of goods falling within the company's ordinary activities.

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:

Plant and machinery	-	25% on reducing balance
Fixtures, fittings and equipment	-	25% on reducing balance

1.4. Leasing

Rentals payable under operating leases are charged against income on a straight line basis over the lease term.

1.5. Stock

Stock is valued at the lower of cost and net realisable value.

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, with the following exceptions:

Deferred tax assets are recognised only to the extent that the directors consider that it is more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted.

Deferred tax is measured on an undiscounted basis at the tax rates that are expected to apply in the periods in which timing differences reverse, based on tax rates and laws enacted or substantively enacted at the balance sheet date.

The Beer Emporium Limited

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

..... continued

2. Fixed assets	Tangible fixed assets £
Cost	
At 1 April 2014	3,047
Additions	2,958
At 31 March 2015	<u>6,005</u>
Depreciation	
At 1 April 2014	2,170
Charge for year	959
At 31 March 2015	<u>3,129</u>
Net book values	
At 31 March 2015	<u>2,876</u>
At 31 March 2014	<u>877</u>

3. Debtors

Debtors include an amount of £- (2014 - £3,719) which is due after more than one year.

4. Share capital	2015 £	2014 £
Authorised		
2 Ordinary shares of £1 each	<u>2</u>	<u>2</u>
Allotted, called up and fully paid		
2 Ordinary shares of £1 each	<u>2</u>	<u>2</u>
Equity Shares		
2 Ordinary shares of £1 each	<u>2</u>	<u>2</u>