

Company Registration No. 05349364 (England and Wales)

**RED HOT PUB COMPANY LIMITED
ABBREVIATED FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 OCTOBER 2015**

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RED HOT PUB COMPANY LIMITED

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RED HOT PUB COMPANY LIMITED

INDEPENDENT AUDITORS' REPORT TO RED HOT PUB COMPANY LIMITED UNDER SECTION 449 OF THE COMPANIES ACT 2006

We have examined the abbreviated accounts set out on pages 2 to 4, together with the financial statements of Red Hot Pub Company Limited for the Period ended 31 October 2015 prepared under section 396 of the Companies Act 2006.

This report is made solely to the company in accordance with Chapter 10 of Part 15 of the Companies Act 2006. Our work has been undertaken so that we might state to the company those matters we are required to state to it in a special auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company, for our work, for this report, or for the opinions we have formed.

Respective responsibilities of directors and auditors

The directors are responsible for preparing the abbreviated accounts in accordance with section 444 of the Companies Act 2006. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated accounts to the Registrar of Companies and whether the abbreviated accounts have been properly prepared in accordance with the regulations made under that section and to report our opinion to you.

We conducted our work in accordance with Bulletin 2008/4 issued by the Auditing Practices Board. In accordance with that Bulletin we have carried out the procedures we consider necessary to confirm, by reference to the financial statements, that the company is entitled to deliver abbreviated accounts and that the abbreviated accounts to be delivered are properly prepared.

Opinion

In our opinion the company is entitled to deliver abbreviated accounts prepared in accordance with section 444(3) of the Companies Act 2006, and the abbreviated accounts have been properly prepared in accordance with the regulations made under that section.

Mr Paul Beard (Senior Statutory Auditor)
for and on behalf of Darnells Chartered Accountants
Statutory Auditor



Date: 25 April 2016

Quay House
Quay Road
Newton Abbot
Devon
TQ12 2BU

RED HOT PUB COMPANY LIMITED

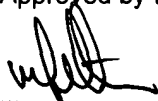
ABBREVIATED BALANCE SHEET

AS AT 31 OCTOBER 2015

	Notes	2015		2014	
		£	£	£	£
Fixed assets					
Tangible assets	2		591,682		572,281
Current assets					
Stocks		3,792		3,022	
Debtors		2,515		2,660	
Cash at bank and in hand		5,733		5,902	
		<u>12,040</u>		<u>11,584</u>	
Creditors: amounts falling due within one year	3	<u>(55,407)</u>		<u>(71,154)</u>	
Net current liabilities			<u>(43,367)</u>		<u>(59,570)</u>
Total assets less current liabilities			548,315		512,711
Creditors: amounts falling due after more than one year	4		<u>(514,000)</u>		<u>(486,538)</u>
			<u>34,315</u>		<u>26,173</u>
Capital and reserves					
Called up share capital	5		7		7
Share premium account			6,993		6,993
Profit and loss account			27,315		19,173
Shareholders' funds			<u>34,315</u>		<u>26,173</u>

These abbreviated financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Approved by the Board for issue on 2nd March 2016



Mr M Felton
Director

Company Registration No. 05349364

RED HOT PUB COMPANY LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS FOR THE PERIOD ENDED 31 OCTOBER 2015

1 Accounting policies

1.1 Accounting convention

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

Revenue is recognised at the point of sale when the customer purchases the goods, at which point the significant risks and rewards have been transferred to the buyer.

1.3 Tangible fixed assets and depreciation

Tangible fixed assets other than freehold land are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Freehold land and buildings	None
Fixtures, fittings & equipment	20% reducing balance

No depreciation has been provided on freehold buildings, as in the opinion of the directors the useful economic life and residual value is such that any depreciation charge would be insignificant.

No amortisation has been provided on long leasehold property as the company owns the freehold of the building, and therefore owns the reversionary interest when the lease expires.

1.4 Deferred taxation

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

A net deferred tax asset is recognised as recoverable only when, on the basis of all available evidence, it can be regarded as more likely than not that there will be suitable taxable profits against which to recover carried forward tax losses and from which the future reversal of underlying timing differences can be deducted.

Deferred tax is measured at the average tax rates that are expected to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the balance sheet date. The deferred tax balance has not been discounted.

RED HOT PUB COMPANY LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS (CONTINUED) FOR THE PERIOD ENDED 31 OCTOBER 2015

2 Fixed assets

	Tangible assets
	£
Cost	
At 1 November 2014	614,313
Additions	22,207
Disposals	(641)
At 31 October 2015	<u>635,879</u>
Depreciation	
At 1 November 2014	42,032
On disposals	(566)
Charge for the period	2,731
At 31 October 2015	<u>44,197</u>
Net book value	
At 31 October 2015	<u>591,682</u>
At 31 October 2014	<u>572,281</u>

3 Creditors: amounts falling due within one year

The aggregate amount of creditors for which security has been given amounted to £30,202 (2014 - £52,692).

4 Creditors: amounts falling due after more than one year

The aggregate amount of creditors for which security has been given amounted to £0 (2014 - £27,538).

5 Share capital

	2015	2014
	£	£
Allotted, called up and fully paid		
7 Ordinary Shares of £1 each	<u>7</u>	<u>7</u>

6 Ultimate parent company

The company's ultimate parent company is Caterfood Holdings Limited, a company registered in England and Wales. Copies of the consolidated group accounts can be obtained from the registered office at Maple House, Aspen Way, Yalberton, Paignton, Devon TQ4 7QR.