

Registered Number 00617641

A A BEER LIMITED

Abbreviated Accounts

31 January 2015

Abbreviated Balance Sheet as at 31 January 2015

	<i>Notes</i>	<i>2015</i>	<i>2014</i>
		£	£
Fixed assets			
Tangible assets	2	15,766	21,181
		<u>15,766</u>	<u>21,181</u>
Current assets			
Stocks		43,768	53,905
Debtors		1,435,858	809,302
Cash at bank and in hand		4,911	11,449
		<u>1,484,537</u>	<u>874,656</u>
Creditors: amounts falling due within one year	3	(1,026,388)	(878,061)
Net current assets (liabilities)		<u>458,149</u>	<u>(3,405)</u>
Total assets less current liabilities		<u>473,915</u>	<u>17,776</u>
Creditors: amounts falling due after more than one year	3	(406,000)	0
Provisions for liabilities		(331)	(11)
Total net assets (liabilities)		<u>67,584</u>	<u>17,765</u>
Capital and reserves			
Called up share capital	4	8,700	8,700
Profit and loss account		58,884	9,065
Shareholders' funds		<u>67,584</u>	<u>17,765</u>

- For the year ending 31 January 2015 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 29 October 2015

And signed on their behalf by:

Mr D A Beer, Director

Notes to the Abbreviated Accounts for the period ended 31 January 2015**1 Accounting Policies****Basis of measurement and preparation of accounts**

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

Turnover policy

Turnover represents the total value of goods, excluding value added tax, provided to customers during the year, plus the value of work, excluding value added tax, performed during the year with respect to services.

Tangible assets depreciation policy

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

Leasehold properties - Straight line over the life of the lease

Plant and machinery - 20% straight line

Fixtures, fittings and equipment - 25% straight line

Motor vehicles - 20% straight line

Tangible fixed assets are stated at cost less accumulated depreciation.

Other accounting policies

Stock and work in progress:-

Work in progress is valued at the lower of cost and net realisable value.

Long term contracts:-

Amounts recoverable on long term contracts, which are included in debtors are stated at the net sales value of the work done after provisions for contingencies and anticipated future losses on contracts, less amounts received as progress payments on account. Excess progress payments are included in creditors as payments received on account.

Pensions:-

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

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.

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.

Ultimate parent undertaking:-

A A Beer Limited is a 100% owned subsidiary undertaking of AAB Construction Limited. AAB Construction Limited is a UK company. Group accounts have not been prepared as the group is a small group.

2 Tangible fixed assets

	£
Cost	
At 1 February 2014	87,535
Additions	118
Disposals	-
Revaluations	-
Transfers	-
At 31 January 2015	<u>87,653</u>
Depreciation	
At 1 February 2014	66,354
Charge for the year	5,533
On disposals	-
At 31 January 2015	<u>71,887</u>
Net book values	
At 31 January 2015	<u>15,766</u>
At 31 January 2014	<u>21,181</u>

3 Creditors

	2015	2014
	£	£
Secured Debts	406,000	-

4 Called Up Share Capital

Allotted, called up and fully paid:

	2015	2014
	£	£
8,700 Ordinary shares of £1 each	8,700	8,700

5 Transactions with directors

Name of director receiving advance or credit:	Mr D A Beer
Description of the transaction:	Sale of Property
Balance at 1 February 2014:	£ 27,500
Advances or credits made:	£ 0
Advances or credits repaid:	£ 27,500
Balance at 31 January 2015:	<u>£ 0</u>

During the year ended 31 January 2014 the company sold a property which it had previously been occupying as its office premises, to its director Mr D A Beer. The property was sold at its market value of £75,000. The completion date for the sale was during the year ended 31 January 2015 and

no amounts were outstanding in respect of this at the year end (2014: £27,500).

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