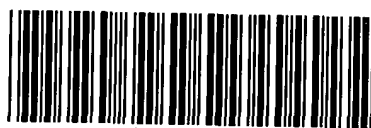


COMPANY REGISTRATION NUMBER 02274496

---

**COFFEE BEANS CAFE LIMITED**  
**UNAUDITED ABBREVIATED ACCOUNTS**  
**31 OCTOBER 2015**

SATURDAY



\*A57001VV\*

A10

14/05/2016

#330

COMPANIES HOUSE

# **COFFEE BEANS CAFE LIMITED**

## **ABBREVIATED ACCOUNTS**

**YEAR ENDED 31 OCTOBER 2015**

<b>CONTENTS</b>	<b>PAGES</b>
Abbreviated balance sheet	<b>1 to 2</b>
Notes to the abbreviated accounts	<b>3 to 5</b>

# COFFEE BEANS CAFE LIMITED

## ABBREVIATED BALANCE SHEET

31 OCTOBER 2015

	Note	2015	2014
		£	£
<b>FIXED ASSETS</b>	<b>2</b>		
Tangible assets		<u>54,884</u>	<u>62,895</u>
<b>CURRENT ASSETS</b>			
Stocks		23,091	24,593
Debtors		20,915	18,481
Cash at bank and in hand		<u>51,259</u>	<u>29,202</u>
		95,265	72,276
<b>CREDITORS: Amounts falling due within one year</b>		<u>78,909</u>	<u>78,287</u>
<b>NET CURRENT ASSETS/(LIABILITIES)</b>		<u>16,356</u>	<u>(6,011)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>71,240</u>	<u>56,884</u>
<b>PROVISIONS FOR LIABILITIES</b>		<u>9,150</u>	<u>10,500</u>
		<u>62,090</u>	<u>46,384</u>
<b>CAPITAL AND RESERVES</b>			
Called-up equity share capital	3	1,100	1,100
Profit and loss account		<u>60,990</u>	<u>45,284</u>
<b>SHAREHOLDERS' FUNDS</b>		<u>62,090</u>	<u>46,384</u>

The Balance sheet continues on the following page.  
The notes on pages 3 to 5 form part of these abbreviated accounts.

# COFFEE BEANS CAFE LIMITED

## ABBREVIATED BALANCE SHEET *(continued)*

31 OCTOBER 2015

For the year ended 31 October 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 director acknowledges her 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 applicable to companies subject to the small companies regime.

These abbreviated accounts were approved and signed by the director and authorised for issue on  
.....11/5/16.....

MISS D DODDS  
Director



Company Registration Number: 02274496

The notes on pages 3 to 5 form part of these abbreviated accounts.

# **COFFEE BEANS CAFE LIMITED**

## **NOTES TO THE ABBREVIATED ACCOUNTS**

**YEAR ENDED 31 OCTOBER 2015**

### **1. ACCOUNTING POLICIES**

#### **Basis of accounting**

The financial statements have been prepared under the historical cost convention, and in accordance with applicable UK accounting standards.

#### **Cash flow statement**

The director has taken advantage of the exemption in Financial Reporting Standard No 1 (Revised 1996) from including a cash flow statement in the financial statements on the grounds that the company is small.

#### **Turnover**

The turnover shown in the profit and loss account represents amounts taken per the till receipts which relate to goods and services provided during the year, exclusive of Value Added Tax.

#### **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:

Leasehold alterations	- 5% on cost
Leased assets	- over the term of the lease
Fixtures & fittings	- 15% reducing balance
Motor vehicles	- 25% reducing balance
Computer equipment	- 25% straight line

Depreciation is charged on additions from the month of acquisition and for disposals to the month of disposal.

#### **Stocks**

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

Cost comprises purchase invoice cost.

**COFFEE BEANS CAFE LIMITED**  
**NOTES TO THE ABBREVIATED ACCOUNTS**  
**YEAR ENDED 31 OCTOBER 2015**

**1. ACCOUNTING POLICIES** *(continued)*

**Finance lease agreements**

Where the company enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease. The asset is recorded in the balance sheet as a tangible fixed asset and is depreciated in accordance with the above depreciation policies. Future instalments under such leases, net of finance charges, are included within creditors. Rentals payable are apportioned between the finance element, which is charged to the profit and loss account on a straight line basis, and the capital element which reduces the outstanding obligation for future instalments.

**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.

**Deferred taxation**

Deferred tax is recognised in respect of all material 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:

Provision is made for tax on gains arising from the revaluation (and similar fair value adjustments) of fixed assets, and gains on disposal of fixed assets that have been rolled over into replacement assets, only to the extent that, at the balance sheet date, there is a binding agreement to dispose of the assets concerned. However, no provision is made where, on the basis of all available evidence at the balance sheet date, it is more likely than not that the taxable gain will be rolled over into replacement assets and charged to tax only where the replacement assets are sold.

Deferred tax assets are recognised only to the extent that the director considers 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.

**Financial instruments**

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as either financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

# COFFEE BEANS CAFE LIMITED

## NOTES TO THE ABBREVIATED ACCOUNTS

YEAR ENDED 31 OCTOBER 2015

### 2. FIXED ASSETS

	Tangible Assets £
<b>COST</b>	
At 1 November 2014	420,190
Additions	<u>2,307</u>
<b>At 31 October 2015</b>	<u><b>422,497</b></u>
<b>DEPRECIATION</b>	
At 1 November 2014	357,295
Charge for year	<u>10,318</u>
<b>At 31 October 2015</b>	<u><b>367,613</b></u>
<b>NET BOOK VALUE</b>	
<b>At 31 October 2015</b>	<u><b>54,884</b></u>
At 31 October 2014	<u>62,895</u>

### 3. SHARE CAPITAL

Allotted, called up and fully paid:

	2015		2014	
	No	£	No	£
Ordinary A shares of £1 each	990	990	990	990
Ordinary B shares of £1 each	<u>110</u>	<u>110</u>	<u>110</u>	<u>110</u>
	<u><b>1,100</b></u>	<u><b>1,100</b></u>	<u><b>1,100</b></u>	<u><b>1,100</b></u>

Ordinary B shares carry all the rights of the ordinary A shares except for voting rights.