

Registered Number 02991592

BLACK MOUNTAIN MINERAL WATER COMPANY LIMITED

Abbreviated Accounts

31 December 2013

BLACK MOUNTAIN MINERAL WATER COMPANY LIMITED**Abbreviated Balance Sheet as at 31 December 2013****Registered Number 02991592**

	<i>Notes</i>	<i>2013</i>	<i>2012</i>
		<i>£</i>	<i>£</i>
Fixed assets			
Intangible assets	2	-	3,600
Tangible assets	3	306,604	321,725
		<u>306,604</u>	<u>325,325</u>
Current assets			
Stocks		149,767	162,336
Debtors		192,156	148,091
		<u>341,923</u>	<u>310,427</u>
Prepayments and accrued income		13,639	8,962
Creditors: amounts falling due within one year		(426,862)	(423,396)
Net current assets (liabilities)		<u>(71,300)</u>	<u>(104,007)</u>
Total assets less current liabilities		<u>235,304</u>	<u>221,318</u>
Creditors: amounts falling due after more than one year		(71,120)	(80,260)
Total net assets (liabilities)		<u><u>164,184</u></u>	<u><u>141,058</u></u>
Capital and reserves			
Called up share capital		205	205
Profit and loss account		163,979	140,853
Shareholders' funds		<u><u>164,184</u></u>	<u><u>141,058</u></u>

- For the year ending 31 December 2013 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 14 April 2014

And signed on their behalf by:

Mrs D J Watkins, Director

Notes to the Abbreviated Accounts for the period ended 31 December 2013**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 invoice value, excluding value added tax, of sales made in the year.

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:-

Freehold Buildings 2% straight line

Plant and machinery 10% straight line

Motor Vehicles 20% reducing balance

Intangible assets amortisation policy

Acquired goodwill is written off in equal instalments over its estimated useful economic life of five years.

Valuation information and policy

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

2 Intangible fixed assets

	£
Cost	
At 1 January 2013	20,100
Additions	-
Disposals	-
Revaluations	-
Transfers	-
At 31 December 2013	<u>20,100</u>
Amortisation	
At 1 January 2013	16,500
Charge for the year	3,600
On disposals	-
At 31 December 2013	<u>20,100</u>
Net book values	
At 31 December 2013	<u>0</u>
At 31 December 2012	<u>3,600</u>

3 Tangible fixed assets

	£
Cost	
At 1 January 2013	821,059
Additions	12,965
Disposals	-
Revaluations	-
Transfers	-
At 31 December 2013	<u>834,024</u>
Depreciation	
At 1 January 2013	499,334
Charge for the year	28,086
On disposals	-
At 31 December 2013	<u>527,420</u>
Net book values	
At 31 December 2013	<u>306,604</u>
At 31 December 2012	<u>321,725</u>

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