Registered Number 03184630

The Soft Drinks Company Limited

Abbreviated Accounts

31 October 2010

Company Information

Registered Office:
158 Hemper Lane
Greenhill
Sheffield
S8 7FE

Reporting Accountants:
TDG Keyworth & Co. Limited

158 Hemper Lane
Greenhill
Sheffield
S8 7FE

The Soft Drinks Company Limited **Registered Number 03184630**

Balance Sheet as at 31 October 2010

	Notes	2010		2009	
		£	£	£	£
Fixed assets					
Tangible	2		93,702		74,239
			93,702		74,239
Current assets					
Stocks		178,984		173,813	
Debtors		293,694		393,588	
Cash at bank and in hand		207,553		148,490	
Total current assets		680,231		715,891	
Creditors: amounts falling due within one year		(350,096)		(438,014)	
Net current assets (liabilities)			330,135		277,877
Total assets less current liabilities			423,837		352,116
Creditors: amounts falling due after more than one year			(42,001)		0
Provisions for liabilities			(9,750)		0
Total net assets (liabilities)			372,086		352,116
Capital and reserves					
Called up share capital	3		68		68
Other reserves			(129,968)		(129,968)
Profit and loss account			501,986		482,016
Shareholders funds			372,086		352,116

a. For the year ending 31 October 2010 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.
b. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
c. The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
d. These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the board on 27 May 2011

And signed on their behalf by:
P Broomhead, Director

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1068 of the Companies Act 2006.

Notes to the Abbreviated Accounts

For the year ending 31 October 2010

1 **Accounting policies**

Accounting convention

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

Turnover

Turnover represents net invoiced sales of goods, excluding value added tax.

Stocks

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

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Hire purchase and leasing commitments

Assets obtained under hire purchase contracts or finance leases are capitalised in the balance sheet. Those held under hire purchase contracts are depreciated over their estimated useful lives. Those held under finance leases are depreciated over their estimated useful lives or the lease term, whichever is shorter. The interest element of these obligations is charged to the profit and loss account over the relevant period. The capital element of the future payments is treated as a liability.

Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Fixtures and fittings	10% on cost
Motor vehicles	25% on reducing balance

2 **Tangible fixed assets**

	Total
Cost	**£**
At 01 November 2009	273,076
Additions	74,505
Disposals	(107,475)
At 31 October 2010	240,106
Depreciation	
At 01 November 2009	198,837
Charge for year	33,555
On disposals	(85,988)

At 31 October 2010	146,404
Net Book Value	
At 31 October 2010	93,702
At 31 October 2009	74,239

3 **Share capital**

	2010	2009
	£	**£**
Allotted, called up and fully paid:		
100 Ordinary Shares shares of £1 each	68	68