

Registered Number:03184630

England and Wales

The Soft Drinks Company Limited

Unaudited Financial Statements

For the year ended 31 October 2017

The Soft Drinks Company Limited

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For the year ended 31 October 2017

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Statement of Financial Position  
As at 31 October 2017

	Notes	2017 £	2016 £
<b>Fixed assets</b>			
Property, plant and equipment	2	77,467	101,362
		<b>77,467</b>	<b>101,362</b>
<b>Current assets</b>			
Inventories	3	348,818	306,455
Trade and other receivables	4	375,574	346,977
Cash and cash equivalents		172,858	175,917
		<b>897,250</b>	<b>829,349</b>
<b>Trade and other payables: amounts falling due within one year</b>	5	(559,995)	(463,718)
<b>Net current assets</b>		<b>337,255</b>	<b>365,631</b>
<b>Total assets less current liabilities</b>		<b>414,722</b>	<b>466,993</b>
<b>Trade and other payables: amounts falling due after more than one year</b>	6	(38,079)	(66,179)
<b>Provisions for liabilities</b>		(9,244)	(13,864)
<b>Net assets</b>		<b>367,399</b>	<b>386,950</b>
<b>Capital and reserves</b>			
Called up share capital		68	68
Retained earnings		367,331	386,882
<b>Shareholders' funds</b>		<b>367,399</b>	<b>386,950</b>

For the year ended 31 October 2017 the company was entitled to exemption from audit under Section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 October 2017 in accordance with Section 476 of the Companies Act 2006

The director acknowledges his responsibilities for: a) ensuring that the company keeps proper accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and

b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Section 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements have been prepared and delivered in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

The Soft Drinks Company Limited

Statement of Financial Position Continued  
For the year ended 31 October 2017

These financial statements were approved and authorised for issue by the Board on 15 March 2018 and were signed by:

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P.Broomhead Director

The Soft Drinks Company Limited

Notes to the Financial Statements  
For the year ended 31 October 2017

**Statutory Information**

The Soft Drinks Company Limited is a private limited company, limited by shares, domiciled in England and Wales, registration number 03184630.

Registered address:  
158 Hemper Lane  
Greenhill  
Sheffield  
S8 7FE

The presentation currency is £ sterling.

**1. Accounting policies**

**Basis of preparing the financial statements**

These financial statements have been prepared in accordance with the provisions of Section 1A of Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical costs convention as modified by the revaluation of certain assets.

**Revenue recognition**

Turnover comprises the invoiced value of goods and services supplied by the company, net of Value Added Tax and trade discounts.

**Property, plant and equipment**

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful

lives on the following basis:

Motor vehicles	25 Reducing balance
Fixtures and fittings	10 Straight line

**Inventories**

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow moving items. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

**Deferred tax**

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

**Hire purchase and leasing commitments**

Rentals payable under operating leases are charged against income on a straight line basis over the lease term. The finance element of the rental payment is charged to the profit and loss account on a method giving a constant rate of return on the balance outstanding.

The Soft Drinks Company Limited

Notes to the Financial Statements Continued  
For the year ended 31 October 2017

2. Property, plant and equipment

	Motor vehicles	Fixtures and fittings	Total
Cost or valuation	£	£	£
At 01 November 2016	148,424	199,272	347,696
At 31 October 2017	<b>148,424</b>	<b>199,272</b>	<b>347,696</b>
<b>Provision for depreciation and impairment</b>			
At 01 November 2016	63,402	182,932	246,334
Charge for year	21,255	2,640	23,895
At 31 October 2017	<b>84,657</b>	<b>185,572</b>	<b>270,229</b>
<b>Net book value</b>			
At 31 October 2017	<b>63,767</b>	<b>13,700</b>	<b>77,467</b>
At 31 October 2016	<b>85,022</b>	<b>16,340</b>	<b>101,362</b>

3. Inventories

	2017	2016
	£	£
Stocks	348,818	306,455

4. Trade and other receivables

	2017	2016
	£	£
Trade debtors	281,739	253,556
Other debtors	93,835	93,421
	<b>375,574</b>	<b>346,977</b>

5. Trade and other payables: amounts falling due within one year

	2017	2016
	£	£
Trade creditors	468,718	383,538
Taxation and social security	57,649	47,877
Other creditors	33,628	32,303
	<b>559,995</b>	<b>463,718</b>

The Soft Drinks Company Limited

Notes to the Financial Statements Continued  
For the year ended 31 October 2017

6. Trade and other payables: amounts falling due after more than one year

	2017	2016
	£	£
Other creditors	38,079	66,179

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 1072 of the Companies Act 2006.