

**NELSON'S COFFEE SHOP LIMITED**

**UNAUDITED**

**ABBREVIATED ACCOUNTS**

**FOR THE YEAR ENDED 31 DECEMBER 2014**

SATURDAY

COMPANIES HOUSE



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14/03/2015

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COMPANIES HOUSE

**NELSON'S COFFEE SHOP LIMITED**  
**04569598**

**ABBREVIATED BALANCE SHEET**  
**AS AT 31 DECEMBER 2014**

	Note	£	2014 £	£	2013 £
<b>FIXED ASSETS</b>					
Tangible assets	2		52,524		56,790
<b>CURRENT ASSETS</b>					
Stocks		1,895		1,651	
Cash at bank and in hand		37,566		42,050	
		<u>39,461</u>		<u>43,701</u>	
<b>CREDITORS: amounts falling due within one year</b>		<u>(34,915)</u>		<u>(37,387)</u>	
<b>NET CURRENT ASSETS</b>			<u>4,546</u>		<u>6,314</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>57,070</u>		<u>63,104</u>
<b>PROVISIONS FOR LIABILITIES</b>					
Deferred tax			(3,811)		(4,113)
<b>NET ASSETS</b>			<u>53,259</u>		<u>58,991</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	3		100		100
Profit and loss account			53,159		58,891
<b>SHAREHOLDERS' FUNDS</b>			<u>53,259</u>		<u>58,991</u>

The director considers that the company is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the company to obtain an audit for the year in question in accordance with section 476 of the Act.

The director acknowledges her responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and for preparing financial statements which give a true and fair view of the state of affairs of the company as at 31 December 2014 and of its profit for the year in accordance with the requirements of sections 394 and 395 of the Act and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

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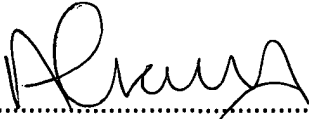
**NELSON'S COFFEE SHOP LIMITED**

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**ABBREVIATED BALANCE SHEET (continued)**  
**AS AT 31 DECEMBER 2014**

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The abbreviated accounts, which have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006, were approved and authorised for issue by the board and were signed on its behalf by:



.....  
**Mrs A Frary**  
Director

Date:

5-3-15

The notes on pages 3 to 5 form part of these financial statements.

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## NELSON'S COFFEE SHOP LIMITED

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### NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2014

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#### 1. ACCOUNTING POLICIES

##### 1.1 Basis of preparation of financial statements

The full financial statements, from which these abbreviated accounts have been extracted, have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

##### 1.2 Turnover

Turnover comprises revenue recognised by the company in respect of food and drink sold during the year, exclusive of Value Added Tax.

##### 1.3 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

L/Term Leasehold Property	-	Straight line over 15 years subject to property improvements which are non depreciable.
Plant & machinery	-	15% Reducing balance
Fixtures & fittings	-	15% Reducing balance

##### 1.4 Deferred taxation

Full provision is made for deferred tax assets and liabilities arising from all timing differences between the recognition of gains and losses in the financial statements and recognition in the tax computation.

A net deferred tax asset is recognised only if it can be regarded as 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 assets and liabilities are calculated at the tax rates expected to be effective at the time the timing differences are expected to reverse.

Deferred tax assets and liabilities are not discounted.

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NELSON'S COFFEE SHOP LIMITED

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NOTES TO THE ABBREVIATED ACCOUNTS  
FOR THE YEAR ENDED 31 DECEMBER 2014

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2. TANGIBLE FIXED ASSETS

	£
<b>Cost</b>	
At 1 January 2014	81,487
Additions	1,450
Disposals	(126)
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At 31 December 2014	82,811
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<b>Depreciation</b>	
At 1 January 2014	24,697
Charge for the year	5,695
On disposals	(105)
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At 31 December 2014	30,287
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<b>Net book value</b>	
At 31 December 2014	52,524
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At 31 December 2013	56,790
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**NELSON'S COFFEE SHOP LIMITED**

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**NOTES TO THE ABBREVIATED ACCOUNTS  
FOR THE YEAR ENDED 31 DECEMBER 2014**

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**3. SHARE CAPITAL**

	<b>2014</b>	<b>2013</b>
	<b>£</b>	<b>£</b>
<b>Authorised, allotted, called up and fully paid</b>		
100 Ordinary shares of £1 each	<b>100</b>	<b>100</b>