

Abbreviated Unaudited Accounts for the Year Ended 31 August 2016

for

Brocolitia Water Coolers Limited

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for the Year Ended 31 August 2016

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Brocolitia Water Coolers Limited

Company Information  
for the Year Ended 31 August 2016

**DIRECTOR:** R Carter

**SECRETARY:** Mrs S G Carter

**REGISTERED OFFICE:** 17 Sidney Street  
Blyth  
Northumberland  
NE24 2RD

**REGISTERED NUMBER:** 05206807 (England and Wales)

**ACCOUNTANT:** K Whitehouse Accountant  
17 Sidney Street  
Blyth  
Northumberland  
NE24 2RD

Abbreviated Balance Sheet  
31 August 2016

	Notes	31.8.16 £	£	31.8.15 £	£
<b>FIXED ASSETS</b>					
Intangible assets	2		32,040		34,200
Tangible assets	3		<u>10,775</u>		<u>12,417</u>
			42,815		46,617
<b>CURRENT ASSETS</b>					
Stocks		4,747		3,269	
Debtors		18,561		16,685	
Cash at bank		<u>8,082</u>		<u>8,702</u>	
		31,390		28,656	
<b>CREDITORS</b>					
Amounts falling due within one year		<u>68,040</u>		<u>67,368</u>	
<b>NET CURRENT LIABILITIES</b>			<u>(36,650)</u>		<u>(38,712)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			6,165		7,905
<b>CREDITORS</b>					
Amounts falling due after more than one year			-		4,888
<b>NET ASSETS</b>			<u>6,165</u>		<u>3,017</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	4		2		2
Profit and loss account			<u>6,163</u>		<u>3,015</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>6,165</u>		<u>3,017</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2016.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2016 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and 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 Sections 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.
- (b)

Brocolitia Water Coolers Limited (Registered number: 05206807)

Abbreviated Balance Sheet - continued  
31 August 2016

The abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the director on 6 November 2016 and were signed by:

R Carter - Director

The notes form part of these abbreviated accounts

Notes to the Abbreviated Accounts  
for the Year Ended 31 August 2016

**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 January 2015).

**Turnover**

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

**Goodwill**

Goodwill, being the amount paid in connection with the acquisition of a business in 2012, is being amortised evenly over its estimated useful life of twenty years.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- 15% on reducing balance
Computer equipment	- 25% on reducing balance

**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**

Rentals paid under operating leases are charged to the profit and loss account on a straight line basis over the period of the lease.

**Pension costs and other post-retirement benefits**

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to the profit and loss account in the period to which they relate.

Notes to the Abbreviated Accounts - continued  
for the Year Ended 31 August 2016

2. **INTANGIBLE FIXED ASSETS**

	Total £
<b>COST</b>	
At 1 September 2015 and 31 August 2016	<u>43,200</u>
<b>AMORTISATION</b>	
At 1 September 2015	9,000
Amortisation for year	<u>2,160</u>
At 31 August 2016	<u>11,160</u>
<b>NET BOOK VALUE</b>	
At 31 August 2016	<u>32,040</u>
At 31 August 2015	<u>34,200</u>

3. **TANGIBLE FIXED ASSETS**

	Total £
<b>COST</b>	
At 1 September 2015 and 31 August 2016	<u>32,537</u>
<b>DEPRECIATION</b>	
At 1 September 2015	20,120
Charge for year	<u>1,642</u>
At 31 August 2016	<u>21,762</u>
<b>NET BOOK VALUE</b>	
At 31 August 2016	<u>10,775</u>
At 31 August 2015	<u>12,417</u>

4. **CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:				
Number:	Class:	Nominal value:	31.8.16 £	31.8.15 £
2	Ordinary shares of £1	1	<u>2</u>	<u>2</u>

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