

**Abbreviated Unaudited Accounts for the Year Ended 31 December 2014**

**for**

**A & I Scoffs Ltd**

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for the Year Ended 31 December 2014**

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**A & I Scoffs Ltd**

**Company Information  
for the Year Ended 31 December 2014**

**DIRECTOR:** A Tagliamonti

**REGISTERED OFFICE:** Regency House  
33 Wood Street  
Barnet  
Hertfordshire  
EN5 4BE

**REGISTERED NUMBER:** 05727713 (England and Wales)

**ACCOUNTANTS:** Cartwrights  
Chartered Accountants and Business Advisors  
Regency House  
33 Wood Street  
Barnet  
Hertfordshire  
EN5 4BE

**Abbreviated Balance Sheet**  
**31 December 2014**

	Notes	2014 £	£	2013 £	£
<b>FIXED ASSETS</b>					
Intangible assets	2		16,391		28,789
Tangible assets	3		10,877		16,644
Investments	4		<u>1,507,076</u>		<u>1,507,076</u>
			<u>1,534,344</u>		<u>1,552,509</u>
<b>CURRENT ASSETS</b>					
Debtors		936,752		658,751	
Prepayments and accrued income		-		8,621	
Cash at bank		<u>16,698</u>		<u>58,844</u>	
		953,450		726,216	
<b>CREDITORS</b>					
Amounts falling due within one year		<u>611,422</u>		<u>603,484</u>	
<b>NET CURRENT ASSETS</b>			<u>342,028</u>		<u>122,732</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			1,876,372		1,675,241
<b>CREDITORS</b>					
Amounts falling due after more than one year			<u>1,856,977</u>		<u>1,638,913</u>
<b>NET ASSETS</b>			<u>19,395</u>		<u>36,328</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	5		200,100		200,100
Profit and loss account			<u>(180,705)</u>		<u>(163,772)</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>19,395</u>		<u>36,328</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2014.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2014 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
- (b) 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.

**A & I Scoffs Ltd (Registered number: 05727713)**

**Abbreviated Balance Sheet - continued**  
**31 December 2014**

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 29 September 2015 and were signed by:

A Tagliamonti - Director

The notes form part of these abbreviated accounts

**Notes to the Abbreviated Accounts  
for the Year Ended 31 December 2014**

**1. ACCOUNTING POLICIES**

**Compliance with accounting standards**

The financial statements are prepared in accordance with applicable United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), which have been applied consistently (except as otherwise stated).

**Accounting convention**

The financial statements have been prepared under the historical cost convention.

**Preparation of consolidated financial statements**

The financial statements contain information about A & I Scoffs Ltd as an individual company and do not contain consolidated financial information as the parent of a group. The company has taken the option under Section 398 of the Companies Act 2006 not to prepare consolidated financial statements.

**Financial reporting standard number 1**

Exemption has been taken from preparing a cash flow statement on the grounds that the company qualifies as a small company.

**Turnover**

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

**Goodwill**

Acquired goodwill is written off in equal annual instalments over its estimated useful economic life.

**Tangible fixed assets**

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

Land and buildings	- 10% on cost
Plant and machinery etc	- 20% on cost

**Deferred tax**

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

**Research and development**

Research expenditure is written off to the profit and loss account in the year in which it is incurred. Development expenditure is written off in the same way unless the director are satisfied as to the technical, commercial and financial viability of individual projects. In this situation, the expenditure is deferred and amortised over the period during which the company is expected to benefit

**Investments**

Fixed asset investments are stated at cost less provision for diminution in value.

Notes to the Abbreviated Accounts - continued  
for the Year Ended 31 December 2014

2. INTANGIBLE FIXED ASSETS

	<b>Total £</b>
<b>COST</b>	
At 1 January 2014 and 31 December 2014	<u>49,590</u>
<b>AMORTISATION</b>	
At 1 January 2014	20,801
Amortisation for year	<u>12,398</u>
At 31 December 2014	<u>33,199</u>
<b>NET BOOK VALUE</b>	
At 31 December 2014	<u>16,391</u>
At 31 December 2013	<u>28,789</u>

3. TANGIBLE FIXED ASSETS

	<b>Total £</b>
<b>COST</b>	
At 1 January 2014 and 31 December 2014	<u>82,187</u>
<b>DEPRECIATION</b>	
At 1 January 2014	65,543
Charge for year	<u>5,767</u>
At 31 December 2014	<u>71,310</u>
<b>NET BOOK VALUE</b>	
At 31 December 2014	<u>10,877</u>
At 31 December 2013	<u>16,644</u>

4. FIXED ASSET INVESTMENTS

	<b>Investments other than loans £</b>
<b>COST</b>	
At 1 January 2014 and 31 December 2014	<u>1,507,076</u>
<b>NET BOOK VALUE</b>	
At 31 December 2014	<u>1,507,076</u>
At 31 December 2013	<u>1,507,076</u>

Notes to the Abbreviated Accounts - continued  
for the Year Ended 31 December 2014

4. **FIXED ASSET INVESTMENTS - continued**

The company's investments at the Balance Sheet date in the share capital of companies include the following:

**Scoffs (Essex) Limited**

Country of incorporation: UK

Nature of business: Coffee shops retail

	% holding	2014 £	2013 £
Class of shares:			
Ordinary	100.00		
Aggregate capital and reserves		252,326	110,250
Profit for the year		<u>142,077</u>	<u>49,577</u>

**Aimes Limited**

Country of incorporation: UK

Nature of business: Coffee retail shops

	% holding	2014 £	2013 £
Class of shares:			
Ordinary	100.00		
Aggregate capital and reserves		134,060	95,092
Profit for the year		<u>38,968</u>	<u>36,150</u>

5. **CALLED UP SHARE CAPITAL**

**Allotted, issued and fully paid:**

Number:	Class:	Nominal value:	2014 £	2013 £
100,000	Preference	£1	100	100
100	Ordinary	£1	<u>200,000</u>	<u>200,000</u>
			<u>200,100</u>	<u>200,100</u>

The preference shares of £1 each are solely redeemable at the discretion of the company and at a point in time at the company's discretion only.



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