

ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH 2016
FOR
3D COFFEE LIMITED

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FOR THE YEAR ENDED 31ST MARCH 2016

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3D COFFEE LIMITED
COMPANY INFORMATION
FOR THE YEAR ENDED 31ST MARCH 2016

DIRECTORS: Mr H Dadabhoy
Mrs R Fatiwala
Mrs R Shaikh

SECRETARY: Mrs H Dadabhoy

REGISTERED OFFICE: 32 Harmer Street
Gravesend
Kent
DA12 2AX

REGISTERED NUMBER: 05764126 (England and Wales)

ACCOUNTANTS: Watergates Ltd
109 Coleman Road
Leicester
LE5 4LE

ABBREVIATED BALANCE SHEET
31ST MARCH 2016

	Notes	31/3/16 £	31/3/15 £
FIXED ASSETS			
Intangible assets	2	19,752	21,947
Tangible assets	3	49,883	76,159
		<u>69,635</u>	<u>98,106</u>
CURRENT ASSETS			
Stocks		2,769	3,567
Debtors		51,112	228,187
Cash at bank and in hand		22,572	23,433
		<u>76,453</u>	<u>255,187</u>
CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		<u>(142,802)</u>	<u>(341,388)</u>
NET CURRENT LIABILITIES		<u>(66,349)</u>	<u>(86,201)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		3,286	11,905
PROVISIONS FOR LIABILITIES		<u>(5,948)</u>	<u>(10,318)</u>
NET (LIABILITIES)/ASSETS		<u>(2,662)</u>	<u>1,587</u>
CAPITAL AND RESERVES			
Called up share capital	4	120	120
Profit and loss account		(2,782)	1,467
SHAREHOLDERS' FUNDS		<u>(2,662)</u>	<u>1,587</u>

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

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

The directors acknowledge their 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)

ABBREVIATED BALANCE SHEET - continued
31ST MARCH 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 Board of Directors on 30th June 2016 and were signed on its behalf by:

Mr H Dadabhoy - Director

**NOTES TO THE ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH 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).

PREPARATION OF CONSOLIDATED FINANCIAL STATEMENTS

The financial statements contain information about 3D Coffee Limited 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.

TURNOVER

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

FRANCHISE FEES

Amortisation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Franchise fees - 15 years straight line

TANGIBLE FIXED ASSETS

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

Plant and machinery - 10% on cost

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 where transactions or events have occurred at that date that will result in an obligation to pay more, or a right to pay less or to receive more tax, with the following exceptions:

Provision is made for tax on gains arising from the revaluation (and similar fair value adjustments) of fixed assets, and gains on disposal of fixed assets that have been rolled over into replacement assets, only to the extent that, at the balance sheet date, there is a binding agreement to dispose of the assets concerned. However, no provision is made where, on the basis of all available evidence at the balance sheet date, it is more likely than not that the taxable gain will be rolled over into replacement assets and charged to tax only where the replacement assets are sold.

Deferred tax assets are recognised only to the extent that the directors consider that it is 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 is measured on an undiscounted basis at the tax rates that are expected to apply in the periods in which timing differences reverse, based on tax rates and laws enacted or substantively enacted 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 31ST MARCH 2016

2. INTANGIBLE FIXED ASSETS

	Total £
COST	
At 1st April 2015	
and 31st March 2016	<u>32,917</u>
AMORTISATION	
At 1st April 2015	10,970
Amortisation for year	<u>2,195</u>
At 31st March 2016	<u>13,165</u>
NET BOOK VALUE	
At 31st March 2016	<u>19,752</u>
At 31st March 2015	<u>21,947</u>

3. TANGIBLE FIXED ASSETS

	Total £
COST	
At 1st April 2015	266,646
Additions	<u>432</u>
At 31st March 2016	<u>267,078</u>
DEPRECIATION	
At 1st April 2015	190,487
Charge for year	<u>26,708</u>
At 31st March 2016	<u>217,195</u>
NET BOOK VALUE	
At 31st March 2016	<u>49,883</u>
At 31st March 2015	<u>76,159</u>

4. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	31/3/16 £	31/3/15 £
120	Ordinary	£1	<u>120</u>	<u>120</u>

5. ULTIMATE PARENT COMPANY

The company is a wholly owned subsidiary of 3D Coffee (Group) Ltd, a company registered in England and Wales.

6. **TRANSACTIONS WITH DIRECTORS**

The company was under the control of Mr H Dadabhoy, Mrs R Fatiwala and Mrs R Shaikh throughout the current and previous year. They are the managing directors of the company.

No transactions with related parties were undertaken such as are required to be disclosed under FRSSE.

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.