

Registered Number 06668724

ABC COFFEE ROASTERS LTD

Abbreviated Accounts

31 December 2015

Abbreviated Balance Sheet as at 31 December 2015

	Notes	2015	2014
		£	£
Fixed assets			
Tangible assets	2	162,429	127,675
		<u>162,429</u>	<u>127,675</u>
Current assets			
Stocks		90,205	74,734
Debtors		186,676	184,075
Cash at bank and in hand		20,946	94,948
		<u>297,827</u>	<u>353,757</u>
Creditors: amounts falling due within one year	3	(215,090)	(241,198)
Net current assets (liabilities)		<u>82,737</u>	<u>112,559</u>
Total assets less current liabilities		<u>245,166</u>	<u>240,234</u>
Creditors: amounts falling due after more than one year	3	(132,336)	(151,145)
Provisions for liabilities		(21,430)	(11,060)
Total net assets (liabilities)		<u>91,400</u>	<u>78,029</u>
Capital and reserves			
Called up share capital	4	10,099	10,099
Profit and loss account		81,301	67,930
Shareholders' funds		<u>91,400</u>	<u>78,029</u>

- For the year ending 31 December 2015 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.
- The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
- These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the Board on 31 August 2016

And signed on their behalf by:

J P A G Janion, Director

Notes to the Abbreviated Accounts for the period ended 31 December 2015**1 Accounting Policies****Basis of measurement and preparation of accounts**

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities effective January 2015.

Turnover policy

Turnover represents amounts receivable for goods and services net of VAT and trade discounts.

Tangible assets depreciation policy

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Plant and machinery 20% reducing balance

Fixtures, fittings & equipment 20% on cost

Motor vehicles 25% reducing balance

Other accounting policies**Foreign currency translation**

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction. All differences are taken to profit and loss account.

2 Tangible fixed assets

	£
Cost	
At 1 January 2015	263,861
Additions	243,246
Disposals	(165,461)
Revaluations	-
Transfers	-
At 31 December 2015	<u>341,646</u>
Depreciation	
At 1 January 2015	136,186
Charge for the year	45,155
On disposals	(2,124)
At 31 December 2015	<u>179,217</u>
Net book values	
At 31 December 2015	<u>162,429</u>
At 31 December 2014	<u>127,675</u>

3 **Creditors**

	<i>2015</i>	<i>2014</i>
	<i>£</i>	<i>£</i>
Secured Debts	132,336	151,145

4 **Called Up Share Capital**

Allotted, called up and fully paid:

	<i>2015</i>	<i>2014</i>
	<i>£</i>	<i>£</i>
10,099 Ordinary shares of £1 each	10,099	10,099

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