

**Registered Number 06668724**

**ABC COFFEE ROASTERS LTD**

**Abbreviated Accounts**

**31 December 2013**

## Abbreviated Balance Sheet as at 31 December 2013

		Notes	31/12/2013	31/08/2012
			£	£
<b>Fixed assets</b>				
Tangible assets	2		98,161	76,622
			<u>98,161</u>	<u>76,622</u>
<b>Current assets</b>				
Stocks			45,465	28,927
Debtors			120,405	37,812
Cash at bank and in hand			46,234	2,021
			<u>212,104</u>	<u>68,760</u>
<b>Creditors: amounts falling due within one year</b>			(233,878)	(93,021)
<b>Net current assets (liabilities)</b>			<u>(21,774)</u>	<u>(24,261)</u>
<b>Total assets less current liabilities</b>			<u>76,387</u>	<u>52,361</u>
<b>Creditors: amounts falling due after more than one year</b>			(9,167)	(1,871)
<b>Provisions for liabilities</b>			(9,248)	(9,108)
<b>Total net assets (liabilities)</b>			<u>57,972</u>	<u>41,382</u>
<b>Capital and reserves</b>				
Called up share capital			10,099	10,099
Profit and loss account			47,873	31,283
<b>Shareholders' funds</b>			<u>57,972</u>	<u>41,382</u>

- For the year ending 31 December 2013 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 23 May 2014

And signed on their behalf by:

**J P A G Janion, Director**

**Notes to the Abbreviated Accounts for the period ended 31 December 2013****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 April 2008.

**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

**2 Tangible fixed assets**

	£
<b>Cost</b>	
At 1 September 2012	139,921
Additions	69,581
Disposals	(10,521)
Revaluations	-
Transfers	-
At 31 December 2013	<u>198,981</u>
<b>Depreciation</b>	
At 1 September 2012	63,299
Charge for the year	37,521
On disposals	-
At 31 December 2013	<u>100,820</u>
<b>Net book values</b>	
At 31 December 2013	<u>98,161</u>
At 31 August 2012	<u><u>76,622</u></u>

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