

**Registered Number 06668724**

**ABC COFFEE ROASTERS LTD**

**Abbreviated Accounts**

**31 December 2014**

## Abbreviated Balance Sheet as at 31 December 2014

	Notes	2014	2013
		£	£
<b>Fixed assets</b>			
Tangible assets	2	127,675	98,161
		<u>127,675</u>	<u>98,161</u>
<b>Current assets</b>			
Stocks		74,734	45,465
Debtors		184,075	120,405
Cash at bank and in hand		94,948	46,234
		<u>353,757</u>	<u>212,104</u>
<b>Creditors: amounts falling due within one year</b>		(241,198)	(233,878)
<b>Net current assets (liabilities)</b>		<u>112,559</u>	<u>(21,774)</u>
<b>Total assets less current liabilities</b>		<u>240,234</u>	<u>76,387</u>
<b>Creditors: amounts falling due after more than one year</b>		(151,145)	(9,167)
<b>Provisions for liabilities</b>		(11,060)	(9,248)
<b>Total net assets (liabilities)</b>		<u>78,029</u>	<u>57,972</u>
<b>Capital and reserves</b>			
Called up share capital	3	10,099	10,099
Profit and loss account		67,930	47,873
<b>Shareholders' funds</b>		<u>78,029</u>	<u>57,972</u>

- For the year ending 31 December 2014 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 30 September 2015

And signed on their behalf by:

**J P A G Janion, Director**

## Notes to the Abbreviated Accounts for the period ended 31 December 2014

## 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 January 2014	198,981
Additions	109,831
Disposals	(44,951)
Revaluations	-
Transfers	-
At 31 December 2014	<u>263,861</u>
<b>Depreciation</b>	
At 1 January 2014	100,820
Charge for the year	35,366
On disposals	-
At 31 December 2014	<u>136,186</u>
<b>Net book values</b>	
At 31 December 2014	<u>127,675</u>
At 31 December 2013	<u>98,161</u>

## 3 Called Up Share Capital

Allotted, called up and fully paid:

	2014	2013
	£	£
10,099 Ordinary shares of £1 each	10,099	10,099

registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.