

# BEN COOMBER LIMITED

Registered Number  
08414709  
(England and Wales)

Unaudited Financial Statements for the Year Ended  
31 December 2019

# BEN COOMBER LIMITED

## Company Information

### **Registered Address**

2 Colchester Road

Clacton-On-Sea

CO16 8HA

# BEN COOMBER LIMITED

## Balance Sheet as at 31 December 2019

	Notes	2019 £	2018 £
<b>Fixed Assets</b>			
Tangible assets	4	5,450	5,455
<b>Current Assets</b>			
Stocks		104,269	55,371
Debtors	5	31,532	14,691
Cash at bank and on hand		97,700	95,801
<b>Creditors amounts falling due within one year</b>	6	(150,221)	(117,034)
<b>Net current assets (liabilities)</b>		83,280	48,829
<b>Total assets less current liabilities</b>		88,730	54,284
Creditors amounts falling due after one year			(17,383)
Provisions for liabilities		(1,091)	(1,091)
<b>Net assets</b>		87,639	35,810
<b>Capital and reserves</b>			
Called up share capital		100	100
Profit and loss account		87,539	35,710
<b>Shareholders' funds</b>		87,639	35,810

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime. The directors have chosen to not file a copy of the company's profit and loss account.

The company is a private company limited by shares and was entitled to exemption from audit 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.

The members have agreed to the preparation of abridged accounts.

The financial statements were approved and authorised for issue by the Board of Directors on 16 June 2020, and are signed on its behalf by:

COOMBER, Benjamin Thomas

**Director**

**Registered Company No. 08414709**

# BEN COOMBER LIMITED

## Notes to the financial statements for the year ended 31 December 2019

### 1. COMPLIANCE WITH APPLICABLE REPORTING FRAMEWORK

The financial statements have been prepared in compliance with FRS 102 Section 1A as it applies to the financial statements for the period and there were no material departures from the reporting standard.

### 2. PRINCIPAL ACTIVITIES

The company's principal activity during the year continued to be human health activities

#### Turnover policy

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services.

#### Property, plant and equipment policy

Tangible fixed assets are stated at cost or valuation less depreciation. Depreciation is provided on all tangible fixed assets as follows:

	Reducing balance (%)
Plant and machinery	25

#### Inventories policy

Inventories are valued at the lower of cost and estimated selling price (less any associated costs to enable such sales to complete).

#### Revenue recognition policy

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

## Foreign currency translation and operations policy

Transactions in foreign currencies are initially recognised at the rate of exchange ruling at the date of the transaction. At the end of each reporting period foreign currency monetary items are translated at the closing rate of exchange. Non-monetary items that are measured at historical cost are translated at the rate ruling at the date of the transaction. All differences are charged to profit or loss.

## Employee benefits policy

Contributions to defined contribution plans are expensed in the period to which they relate.

### 3. EMPLOYEE INFORMATION

	2019	2018
Average number of employees during the year	7	6

### 4. PROPERTY, PLANT AND EQUIPMENT

	Total £
<b>Cost or valuation</b>	
At 01 January 19	15,126
Additions	2,234
Disposals	(3,521)
At 31 December 19	13,839
<b>Depreciation and impairment</b>	
At 01 January 19	9,672
Charge for year	1,817
On disposals	(3,099)
Other adjustments	(1)
At 31 December 19	8,389
<b>Net book value</b>	
At 31 December 19	5,450
At 31 December 18	5,455

## 5. DEBTORS

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
Trade debtors / trade receivables	8,395	2,852
Other debtors	2,233	2,233
Prepayments and accrued income	20,904	9,606
Total	<u>31,532</u>	<u>14,691</u>

## 6. CREDITORS WITHIN ONE YEAR

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
Trade creditors / trade payables	102,134	43,498
Taxation and social security	38,302	64,639
Other creditors	4,269	8,897
Accrued liabilities and deferred income	5,516	
Total	<u>150,221</u>	<u>117,034</u>

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.