

10 Coffee Shop Limited**Registered number:** 06553048**Balance Sheet****as at 28 February 2017**

	Notes	2017	2016
		£	£
Fixed assets			
Intangible assets	3	33,000	36,000
Tangible assets	4	15,954	17,849
		<u>48,954</u>	<u>53,849</u>
Current assets			
Stocks		2,000	2,000
Creditors: amounts falling due within one year			
	5	(71,456)	(68,231)
Net current liabilities		<u>(69,456)</u>	<u>(66,231)</u>
Net liabilities		<u>(20,502)</u>	<u>(12,382)</u>
Capital and reserves			
Called up share capital		20	20
Profit and loss account		(20,522)	(12,402)
Shareholders' funds		<u>(20,502)</u>	<u>(12,382)</u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

Mr T Bunch

Director

Approved by the board on 31 July 2017

10 Coffee Shop Limited
Notes to the Accounts
for the year ended 28 February 2017

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes.

Intangible fixed assets

Intangible fixed assets are measured at cost less accumulative amortisation and any accumulative impairment losses.

Tangible fixed assets

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Land and buildings	10% reducing balance
Plant and machinery	20%, 25% & 33% reducing balance

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost is determined using the first in first out method. The carrying amount of stock sold is recognised as an expense in the period in which the related revenue is recognised.

2 Employees	2017	2016
	Number	Number
Average number of persons employed by the company	5	3

3 Intangible fixed assets	£
Goodwill:	
Cost	
At 1 March 2016	60,000
At 28 February 2017	60,000
Amortisation	
At 1 March 2016	24,000

Provided during the year	3,000
At 28 February 2017	<u>27,000</u>
Net book value	
At 28 February 2017	33,000
At 29 February 2016	<u>36,000</u>

Goodwill is being written off in equal annual instalments over its economic life of 20 years.

4 Tangible fixed assets

	Land and buildings £	Plant and machinery etc £	Total £
Cost			
At 1 March 2016	30,576	2,939	33,515
At 28 February 2017	<u>30,576</u>	<u>2,939</u>	<u>33,515</u>
Depreciation			
At 1 March 2016	13,499	2,167	15,666
Charge for the year	1,708	187	1,895
At 28 February 2017	<u>15,207</u>	<u>2,354</u>	<u>17,561</u>
Net book value			
At 28 February 2017	<u>15,369</u>	<u>585</u>	<u>15,954</u>
At 29 February 2016	17,077	772	17,849

5 Creditors: amounts falling due within one year

	2017 £	2016 £
Bank loans and overdrafts	1,121	1,358
Trade creditors	338	2,523
VAT	1,601	1,126
Other taxes and social security costs	(1,136)	(1,319)
Accrued expenses	925	745
Other creditors	68,607	63,798
	<u>71,456</u>	<u>68,231</u>

6 Controlling party

The company is controlled by its directors.

7 Other information

10 Coffee Shop Limited is a private company limited by shares and incorporated in England. Its registered office is:

First Floor Offices, County House

Dunswell Road
Cottingham
East Yorkshire
HU16 4JT

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.