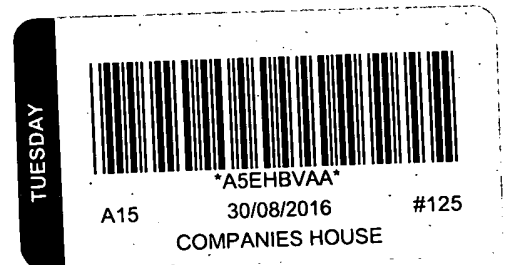


REGISTERED NUMBER: 05828987 (England and Wales)

Abbreviated Accounts for the Year Ended 31 March 2016

for

West Country Drinks Ltd



West Country Drinks Ltd

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for the Year Ended 31 March 2016

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West Country Drinks Ltd

Company Information  
for the Year Ended 31 March 2016

**DIRECTORS:** A H C Blight  
D G Blight

**SECRETARY:** A H C Blight

**REGISTERED OFFICE:** Poplars Farm  
Penhallow  
Truro  
Cornwall  
TR4 9LT

**REGISTERED NUMBER:** 05828987 (England and Wales)

**ACCOUNTANTS:** Sovereign Accounting Solutions  
Chartered Accountants and Business Advisers  
Unit 9  
Moorland Road Industrial Park  
Moorland Road, Indian Queens  
St Columb  
Cornwall  
TR9 6FB

West Country Drinks Ltd

Abbreviated Balance Sheet  
31 March 2016

	Notes	31.3.16 £	£	31.3.15 £	£
<b>FIXED ASSETS</b>					
Tangible assets	2		75,409		67,715
<b>CURRENT ASSETS</b>					
Stocks		3,500		3,500	
Debtors		55,832		42,913	
Cash at bank and in hand		14,354		6,540	
		<u>73,686</u>		<u>52,953</u>	
<b>CREDITORS</b>					
Amounts falling due within one year	3	<u>32,454</u>		<u>28,904</u>	
<b>NET CURRENT ASSETS</b>			<u>41,232</u>		<u>24,049</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>116,641</u>		<u>91,764</u>
<b>CREDITORS</b>					
Amounts falling due after more than one year	3		(64,318)		(66,782)
<b>PROVISIONS FOR LIABILITIES</b>			<u>(14,240)</u>		<u>(8,845)</u>
<b>NET ASSETS</b>			<u><u>38,083</u></u>		<u><u>16,137</u></u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	4		20		20
Profit and loss account			<u>38,063</u>		<u>16,117</u>
<b>SHAREHOLDERS' FUNDS</b>			<u><u>38,083</u></u>		<u><u>16,137</u></u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2016.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2016 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The notes form part of these abbreviated accounts

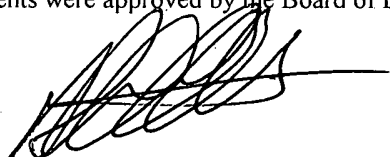
West Country Drinks Ltd

Abbreviated Balance Sheet - continued

31 March 2016

The abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board of Directors on 11 August 2016 and were signed on its behalf by:

A handwritten signature in black ink, consisting of several overlapping loops and a long horizontal stroke at the end, positioned above the name A H C Blight.

A H C Blight - Director

The notes form part of these abbreviated accounts

Notes to the Abbreviated Accounts  
for the Year Ended 31 March 2016

**1. ACCOUNTING POLICIES**

**Accounting convention**

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

**Turnover**

Turnover represents net invoiced sales of goods, excluding value added tax.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life or, if held under a finance lease, over the lease term, whichever is the shorter.

Leasehold	- 10% on cost
Plant and machinery	- 25% on reducing balance
Fixtures and fittings	- 20% on cost
Motor vehicles	- 25% on reducing balance

**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**Deferred tax**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

**Hire purchase and leasing commitments**

Assets obtained under hire purchase contracts or finance leases are capitalised in the balance sheet. Those held under hire purchase contracts are depreciated over their estimated useful lives. Those held under finance leases are depreciated over their estimated useful lives or the lease term, whichever is the shorter.

The interest element of these obligations is charged to the profit and loss account over the relevant period. The capital element of the future payments is treated as a liability.

Rentals paid under operating leases are charged to the profit and loss account on a straight line basis over the period of the lease.

**2. TANGIBLE FIXED ASSETS**

	<b>Total £</b>
<b>COST</b>	
At 1 April 2015	<b>109,066</b>
Additions	<b>45,307</b>
Disposals	<b>(13,190)</b>
	<hr/>
At 31 March 2016	<b>141,183</b>
	<hr/>
<b>DEPRECIATION</b>	
At 1 April 2015	<b>41,351</b>
Charge for year	<b>24,423</b>
	<hr/>
At 31 March 2016	<b>65,774</b>
	<hr/>
<b>NET BOOK VALUE</b>	
At 31 March 2016	<b>75,409</b>
	<hr/>
At 31 March 2015	<b>67,715</b>
	<hr/>

West Country Drinks Ltd

Notes to the Abbreviated Accounts - continued  
for the Year Ended 31 March 2016

3. **CREDITORS**

Creditors include an amount of £4,500 (31.3.15 - £9,319) for which security has been given.

4. **CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	31.3.16 £	31.3.15 £
20	Ordinary	£1	<u>20</u>	<u>20</u>