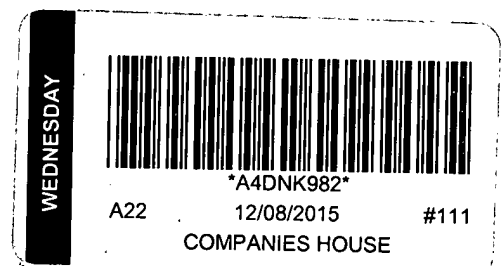


Abbreviated Accounts for the Year Ended 31 March 2015

for

West Country Drinks Ltd



West Country Drinks Ltd

Contents of the Abbreviated Accounts
for the Year Ended 31 March 2015

	Page
Company Information	1
Abbreviated Balance Sheet	2
Notes to the Abbreviated Accounts	4

West Country Drinks Ltd

Company Information
for the Year Ended 31 March 2015

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 2015

	Notes	31.3.15 £	£	31.3.14 £	£
FIXED ASSETS					
Tangible assets	2		67,715		49,447
CURRENT ASSETS					
Stocks		3,500		2,500	
Debtors		42,913		38,614	
Cash at bank and in hand		6,540		857	
		52,953		41,971	
CREDITORS					
Amounts falling due within one year	3	28,904		20,739	
NET CURRENT ASSETS			24,049		21,232
TOTAL ASSETS LESS CURRENT LIABILITIES			91,764		70,679
CREDITORS					
Amounts falling due after more than one year	3		(66,782)		(63,784)
PROVISIONS FOR LIABILITIES			(8,845)		(5,085)
NET ASSETS			16,137		1,810
CAPITAL AND RESERVES					
Called up share capital	4		20		20
Profit and loss account			16,117		1,790
SHAREHOLDERS' FUNDS			16,137		1,810

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2015.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2015 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.

West Country Drinks Ltd

Abbreviated Balance Sheet - continued

31 March 2015

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 4 August 2015 and were signed on its behalf by:

A handwritten signature in black ink, appearing to be 'A H C Blight', written in a cursive style.

A H C Blight - Director

The notes form part of these abbreviated accounts

Notes to the Abbreviated Accounts
for the Year Ended 31 March 2015

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**

	Total £
COST	
At 1 April 2014	70,293
Additions	41,423
Disposals	(2,650)
	<hr/>
At 31 March 2015	109,066
	<hr/>
DEPRECIATION	
At 1 April 2014	20,846
Charge for year	21,664
Eliminated on disposal	(1,159)
	<hr/>
At 31 March 2015	41,351
	<hr/>
NET BOOK VALUE	
At 31 March 2015	67,715
	<hr/>
At 31 March 2014	49,447
	<hr/>

West Country Drinks Ltd

Notes to the Abbreviated Accounts - continued
for the Year Ended 31 March 2015

3. **CREDITORS**

Creditors include an amount of £9,319 (31.3.14 - £6,970) for which security has been given.

4. **CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	31.3.15 £	31.3.14 £
20	Ordinary	£1	<u>20</u>	<u>20</u>