

Company Registration No. 08581521 (England and Wales)

JUICE MAN LIMITED
ANNUAL REPORT AND UNAUDITED
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 MARCH 2018
PAGES FOR FILING WITH REGISTRAR

TWP Accounting LLP
Chartered Accountants
The Old Rectory
Church Street
Weybridge
Surrey
KT13 8DE

JUICE MAN LIMITED

CONTENTS

	Page
Balance sheet	1
Notes to the financial statements	2 - 4

JUICE MAN LIMITED

Company Registration No. 08581521

BALANCE SHEET

AS AT 31 MARCH 2018

	Notes	2018 £	£	2017 £	£
Fixed assets					
Tangible assets	2		123		13,070
Current assets					
Debtors	3	120,049		387,076	
Cash at bank and in hand		4,711		4,622	
		124,760		391,698	
Creditors: amounts falling due within one year	4	(38,006)		(305,387)	
Net current assets			86,754		86,311
Total assets less current liabilities			86,877		99,381
Capital and reserves					
Called up share capital	5		400		400
Share premium account			138,587		138,587
Profit and loss reserves			(52,110)		(39,606)
Total equity			86,877		99,381

The director of the company has elected not to include a copy of the profit and loss account within the financial statements.

For the financial year ended 31 March 2018 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved and signed by the director and authorised for issue on 24 December 2018

A J Cooper
Director

JUICE MAN LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2018

1 Accounting policies

Company information

Juice Man Limited is a private company limited by shares incorporated in England and Wales. The registered office is The Old Rectory, Church Street, Weybridge, Surrey, KT13 8DE.

1.1 Accounting convention

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the requirements of the Companies Act 2006 as applicable to companies subject to the small companies regime. The disclosure requirements of section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

1.2 Turnover

Turnover represents amounts receivable for the manufacture of soft drinks, production of mineral waters and other bottled waters net of Value Added Tax and trade discounts.

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have passed to the buyer (usually on dispatch of the goods), the amount of revenue can be measured reliably, it is probable that the economic benefits associated with the transaction will flow to the entity and the costs incurred or to be incurred in respect of the transaction can be measured reliably.

1.3 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Equipment	4 years straight line
Motor vehicles	4 years straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is credited or charged to profit or loss.

1.4 Cash at bank and in hand

Cash at bank and in hand are basic financial assets and include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.5 Equity instruments

Equity instruments issued by the company are recorded at the proceeds received, net of transaction costs. Dividends payable on equity instruments are recognised as liabilities once they are no longer at the discretion of the company.

JUICE MAN LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2018

2 Tangible fixed assets

	Plant and machinery etc £
Cost	
At 1 April 2017 and 31 March 2018	51,841
Depreciation and impairment	
At 1 April 2017	38,771
Depreciation charged in the year	12,947
At 31 March 2018	51,718
Carrying amount	
At 31 March 2018	123
At 31 March 2017	13,070

3 Debtors

	2018 £	2017 £
Amounts falling due within one year:		
Trade debtors	-	1,779
Other debtors	120,049	385,297
	120,049	387,076

4 Creditors: amounts falling due within one year

	2018 £	2017 £
Bank loans and overdrafts	-	889
Trade creditors	552	5,002
Taxation and social security	1,048	25,156
Other creditors	35,206	272,889
Accruals and deferred income	1,200	1,451
	38,006	305,387

JUICE MAN LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2018

5 Called up share capital

	2018	2017
	£	£
Ordinary share capital		
Issued and fully paid		
40,000 Ordinary shares of 1p each	400	400
	<u>400</u>	<u>400</u>
	<u>400</u>	<u>400</u>

6 Related party transactions

At the balance sheet date the company owed A J Cooper, the director, £16,976 (2017 - £25,487). This loan is interest free and repayable on demand.

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.