

Registered number  
10447712

3 A COFFEE LTD

Filleted Accounts

30 September 2019

### 3 A COFFEE LTD

Registered number: 10447712

#### Balance Sheet

as at 30 September 2019

	Notes	2019 £	2018 £
<b>Fixed assets</b>			
Tangible assets	3	28,226	12,648
<b>Current assets</b>			
Stocks		10,760	5,230
Debtors	4	10,000	10,000
Cash at bank and in hand		8,657	13,422
		<u>29,417</u>	<u>28,652</u>
<b>Creditors: amounts falling due within one year</b>	5	(32,752)	(26,822)
<b>Net current (liabilities)/assets</b>		<u>(3,335)</u>	<u>1,830</u>
<b>Net assets</b>		<u>24,891</u>	<u>14,478</u>
<b>Capital and reserves</b>			
Called up share capital		100	100
Profit and loss account		24,791	14,378
<b>Shareholders' funds</b>		<u>24,891</u>	<u>14,478</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 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. Japha Huse

Director

Approved by the board on 3 June 2020



### 3 A COFFEE LTD

#### Notes to the Accounts

for the year ended 30 September 2019

#### 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.

##### ***Turnover***

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. Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer.

##### ***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, except in the year of acquisition, at rates calculated to write off the cost, less estimated residual value, as follows;

Fixture, fittings & equipment	18% Reducing balance
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##### ***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.

##### ***Creditors***

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.

##### ***Taxation***

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period. Current tax assets and liabilities are not discounted.

	Number	Number
Average number of persons employed by the company	10	6
<b>3 Tangible fixed assets</b>		
		<b>Fix, fittings &amp; equipment £</b>
<b>Cost</b>		
At 1 October 2018		13,862
Additions		17,855
At 30 September 2019		31,717
<b>Depreciation</b>		
At 1 October 2018		1,214
Charge for the year		2,277
At 30 September 2019		3,491
<b>Net book value</b>		
At 30 September 2019		28,226
At 30 September 2018		12,648
<b>4 Debtors</b>		
	<b>2019</b>	<b>2018</b>
	£	£
Other debtors and prepayments	10,000	10,000
<b>5 Creditors: amounts falling due within one year</b>		
	<b>2019</b>	<b>2018</b>
	£	£
V.A.T.	4,555	1,504
Corporation tax	5,064	3,376
Social security costs	1,283	542
Other creditors	21,850	21,400
	32,752	26,822

## 6 Other information

3 A COFFEE LTD is a private company limited by shares and incorporated in England. Its registered office is:

147 Cranbrook Road  
Ilford  
Essex

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.