

Registered number
10447712

3 A COFFEE LTD

Filleled Accounts

30 September 2020

3 A COFFEE LTD

Registered number: 10447712

Balance Sheet

as at 30 September 2020

	Notes	2020 £	2019 £
Fixed assets			
Tangible assets	3	42,702	28,226
Current assets			
Stocks		7,210	10,760
Debtors	4	-	10,000
Cash at bank and in hand		74,522	8,657
		<u>81,732</u>	<u>29,417</u>
Creditors: amounts falling due within one year	5	(53,680)	(32,752)
Net current assets/(liabilities)		<u>28,052</u>	<u>(3,335)</u>
Net assets		<u>70,754</u>	<u>24,891</u>
Capital and reserves			
Called up share capital		100	100
Profit and loss account		70,654	24,791
Shareholders' funds		<u>70,754</u>	<u>24,891</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 20 May 2021

3 A COFFEE LTD

Notes to the Accounts

for the year ended 30 September 2020

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.

2 Employees

	2020	2019
	Number	Number
Average number of persons employed by the company	<u>13</u>	<u>10</u>

3 Tangible fixed assets

Fix, fittings

	& equipment £
Cost	
At 1 October 2019	31,717
Additions	19,557
At 30 September 2020	<u>51,274</u>
Depreciation	
At 1 October 2019	3,491
Charge for the year	5,081
At 30 September 2020	<u>8,572</u>
Net book value	
At 30 September 2020	<u>42,702</u>
At 30 September 2019	<u>28,226</u>

4 Debtors	2020	2019
	£	£
Other debtors and prepayments	<u>-</u>	<u>10,000</u>
5 Creditors: amounts falling due within one year	2020	2019
	£	£
V.A.T.	145	4,555
Corporation tax	11,669	5,064
Social security costs	414	1,283
Other creditors	41,452	21,850
	<u>53,680</u>	<u>32,752</u>

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

IG1 4PU

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.