

The Orchard Coffee Shop Limited
Abbreviated Accounts
For
30th September 2013

Company Registration Number SC284994

CARTERS ACCOUNTANTS LLP

Chartered Accountants
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WEDNESDAY



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COMPANIES HOUSE

The Orchard Coffee Shop Limited

Abbreviated Accounts

Year Ended 30th September 2013

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The Orchard Coffee Shop Limited

Abbreviated Balance Sheet

30th September 2013

	Note	2013 £	2012 £
Fixed Assets	2		
Intangible assets		24,480	25,920
Tangible assets		<u>3,113</u>	<u>2,492</u>
		27,593	<u>28,412</u>
Current Assets			
Stocks		5,935	5,325
Debtors		1,464	1,695
Cash at bank and in hand		<u>36,490</u>	<u>30,122</u>
		43,889	37,142
Creditors: Amounts Falling due Within One Year		<u>41,977</u>	<u>28,342</u>
Net Current Assets		1,912	8,800
Total Assets Less Current Liabilities		<u>29,505</u>	<u>37,212</u>
Capital and Reserves			
Called-up equity share capital	3	100	100
Profit and loss account		<u>29,405</u>	<u>37,112</u>
Shareholders' Funds		<u>29,505</u>	<u>37,212</u>

The Balance sheet continues on the following page.

The notes on pages 3 to 4 form part of these abbreviated accounts.

The Orchard Coffee Shop Limited

Abbreviated Balance Sheet *(continued)*

30th September 2013

The director is satisfied that the company is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year by virtue of section 477, and that no member or members have requested an audit pursuant to section 476 of the Act.

The director acknowledges her responsibility for:

- (i) ensuring that the company keeps adequate accounting records which comply with section 386 of the Act, and
- (ii) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of section 393, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the company.

These abbreviated accounts have been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

These abbreviated accounts were approved and signed by the director and authorised for issue on
.....1/2/2014

Caroline Douglas 1/2/14.

C Douglas (Formerly Blair)
Director

Company Registration Number: SC284994

The notes on pages 3 to 4 form part of these abbreviated accounts.

The Orchard Coffee Shop Limited

Notes to the Abbreviated Accounts

Year Ended 30th September 2013

1. Accounting Policies

Basis of Accounting

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

The turnover shown in the profit and loss account represents goods supplied during the year, exclusive of Value Added Tax.

Amortisation

Amortisation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Goodwill - 4% straight line

Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Fixtures & Fittings - 20% straight line

Equipment - 25/33% straight line

Stocks

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

Deferred Taxation

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more, or a right to pay less or to receive more tax, with the following exception:

Deferred tax assets are recognised only to the extent that the directors consider that it is more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted.

Deferred tax is measured on an undiscounted basis at the tax rates that are expected to apply in the periods in which timing differences reverse, based on tax rates and laws enacted or substantively enacted at the balance sheet date.

The Orchard Coffee Shop Limited

Notes to the Abbreviated Accounts

Year Ended 30th September 2013

1. Accounting Policies *(continued)*

Financial Instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as either financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

2. Fixed Assets

	Intangible Assets £	Tangible Assets £	Total £
Cost			
At 1st October 2012	36,000	35,639	71,639
Additions	—	2,069	2,069
At 30th September 2013	<u>36,000</u>	<u>37,708</u>	<u>73,708</u>
Depreciation			
At 1st October 2012	10,080	33,147	43,227
Charge for year	1,440	1,448	2,888
At 30th September 2013	<u>11,520</u>	<u>34,595</u>	<u>46,115</u>
Net Book Value			
At 30th September 2013	<u>24,480</u>	<u>3,113</u>	<u>27,593</u>
At 30th September 2012	<u>25,920</u>	<u>2,492</u>	<u>28,412</u>

3. Share Capital

Authorised share capital:

	2013 £	2012 £
1,000 Ordinary shares of £1 each	<u>1,000</u>	<u>1,000</u>

Allotted, called up and fully paid:

	2013 No	£	2012 No	£
100 Ordinary shares of £1 each	<u>100</u>	<u>100</u>	<u>100</u>	<u>100</u>