

**Registered Number 09677911**

**Spa Town Coffee Ltd**

**Abbreviated Accounts**

**31 July 2016**

Spa Town Coffee Ltd

Registered Number 09677911

Balance Sheet as at 31 July 2016

	Notes	2016	
		£	£
<b>Fixed assets</b>	2		
Tangible		28,015	
		<u>28,015</u>	<u></u>
<b>Current assets</b>			
Stocks		500	
Debtors		8,020	
Cash at bank and in hand		6,514	
Total current assets		<u>15,034</u>	<u></u>
<b>Creditors: amounts falling due within one year</b>		(36,244)	
<b>Net current assets (liabilities)</b>		(21,210)	
<b>Total assets less current liabilities</b>		<u>6,805</u>	<u></u>
<b>Total net assets (liabilities)</b>		<u>6,805</u>	<u></u>
<b>Capital and reserves</b>			
Called up share capital	4	10	
Profit and loss account		6,795	

**Shareholders funds**

6,805

- a. For the year ending 31 July 2016 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.
- b. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
- c. The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
- d. These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the board on 31 October 2016

And signed on their behalf by:

**M. Zhao, Director**

**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 1068 of the Companies Act 2006.**

**Notes to the Abbreviated Accounts**

For the year ending 31 July 2016

**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 January 2015).

**Turnover**

Turnover, which is attributable to one continuing activity, represents amounts invoiced, excluding value added tax, in respect of the sale of goods and services. In respect of long-term contracts and contracts for on-going services, turnover represents the value of work done in the year, including estimates of amounts not invoiced, calculated by reference to the stage of completion.

**Stocks**

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

**Fixed Assets**

All fixed assets are initially recorded at cost.

**Depreciation**

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Plant & Machinery	15% Reducing balance method
Fixtures & Fittings	15% Reducing balance method

**2 Fixed Assets**

	<b>Tangible Assets</b>	<b>Total</b>
<b>Cost or valuation</b>	<b>£</b>	<b>£</b>
Additions	32,959	32,959
At 31 July 2016	<u>32,959</u>	<u>32,959</u>
<b>Depreciation</b>		
Charge for year	4,944	4,944
At 31 July 2016	<u>4,944</u>	<u>4,944</u>
<b>Net Book Value</b>		

At 31 July 2016

28,015

28,015

**3 Creditors: amounts falling due after more than one year**

**4 Share capital**

**2016**

**£**

**Authorised share capital:**

100 Ordinary of £0.10 each

10

**Allotted, called up and fully  
paid:**

100 Ordinary of £0.10 each

10

On incorporation the company issued 100 10p Ordinary shares at par value.