

Registered Number SC301080

CALISTOGA LIMITED

Abbreviated Accounts

31 March 2014

Abbreviated Balance Sheet as at 31 March 2014

	<i>Notes</i>	<i>2014</i>	<i>2013</i>
		£	£
Fixed assets			
Intangible assets	2	4,000	6,000
Tangible assets	3	35,721	13,267
		<u>39,721</u>	<u>19,267</u>
Current assets			
Stocks		46,737	42,350
Cash at bank and in hand		2,553	437
		<u>49,290</u>	<u>42,787</u>
Creditors: amounts falling due within one year		(119,540)	(101,949)
Net current assets (liabilities)		<u>(70,250)</u>	<u>(59,162)</u>
Total assets less current liabilities		<u>(30,529)</u>	<u>(39,895)</u>
Creditors: amounts falling due after more than one year		(11,193)	(5,531)
Total net assets (liabilities)		<u>(41,722)</u>	<u>(45,426)</u>
Capital and reserves			
Called up share capital	4	100	100
Profit and loss account		(41,822)	(45,526)
Shareholders' funds		<u>(41,722)</u>	<u>(45,426)</u>

- For the year ending 31 March 2014 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.
- The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
- These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the Board on 23 December 2014

And signed on their behalf by:

Gordon Minnis, Director

Notes to the Abbreviated Accounts for the period ended 31 March 2014**1 Accounting Policies****Basis of measurement and preparation of accounts**

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities effective April 2008.

Turnover policy

Turnover represents the total invoice value, excluding value added tax, of sales made during the period and derives from the provision of goods falling within the company's ordinary activities.

Tangible assets depreciation policy

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life as follows:

Fixtures, fittings

And equipment - 20% reducing balance

Computer equipment - 3 years straight line

Plant and machinery - 20% reducing balance

Other accounting policies

Goodwill

Acquired goodwill is written off in equal instalments over its estimated useful life of 10 years.

Stock

Stock is valued at the lower of cost and net realisable value.

Foreign Currencies

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at the rates of exchange prevailing at the accounting date. Transactions in foreign currencies are recorded at the date of the transactions. All differences are taken to the profit and loss account.

2 Intangible fixed assets

	£
Cost	
At 1 April 2013	10,000
Additions	-
Disposals	-
Revaluations	-
Transfers	-
At 31 March 2014	<u>10,000</u>

Amortisation

At 1 April 2013	4,000
Charge for the year	2,000
On disposals	-
At 31 March 2014	<u>6,000</u>

Net book values

At 31 March 2014	<u>4,000</u>
At 31 March 2013	<u>6,000</u>

3 Tangible fixed assets

£

Cost

At 1 April 2013	38,370
Additions	32,064
Disposals	-
Revaluations	-
Transfers	-
At 31 March 2014	<u>70,434</u>

Depreciation

At 1 April 2013	25,103
Charge for the year	9,610
On disposals	-
At 31 March 2014	<u>34,713</u>

Net book values

At 31 March 2014	<u>35,721</u>
At 31 March 2013	<u>13,267</u>

4 Called Up Share Capital

Allotted, called up and fully paid:

	<i>2014</i>	<i>2013</i>
	£	£
100 Ordinary shares of £1 each	100	100

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.