

Registration number: 966310

Yorkshire Spring Mineral Water Company Limited

Abbreviated Accounts

for the Year Ended 31 March 2006

Clough & Company LLP
Chartered Accountants
15 - 17 Devonshire Street,
Keighley,
West Yorkshire.



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Yorkshire Spring Mineral Water Company Limited

Abbreviated Balance Sheet as at 31 March 2006

		2006		2005	
	Note	£	£	£	£
Fixed assets					
Tangible assets	2		1,726,126		867,218
Investments	2		270		270
			<u>1,726,396</u>		<u>867,488</u>
Current assets					
Stocks		7,582		7,944	
Debtors		349,529		197,176	
Cash at bank and in hand		<u>153,634</u>		<u>274,283</u>	
		510,745		479,403	
Creditors: Amounts falling due within one year		<u>(460,746)</u>		<u>(426,030)</u>	
Net current assets			<u>49,999</u>		<u>53,373</u>
Total assets less current liabilities			1,776,395		920,861
Creditors: Amounts falling due after more than one year	3		(638,926)		-
Provisions for liabilities			<u>(82,500)</u>		<u>(80,000)</u>
Net assets			<u>1,054,969</u>		<u>840,861</u>
Capital and reserves					
Called up share capital	4		2,048		2,048
Profit and loss reserve			<u>1,052,921</u>		<u>838,813</u>
Equity shareholders' funds			<u>1,054,969</u>		<u>840,861</u>

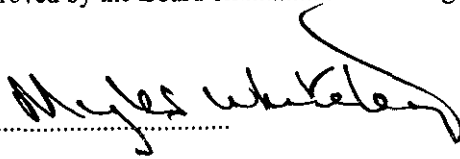
Yorkshire Spring Mineral Water Company Limited

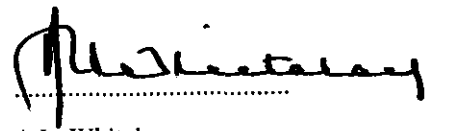
Abbreviated Balance Sheet as at 31 March 2006 (continued)

For the financial year ended 31 March 2006, the company was entitled to exemption from audit under section 249A(1) of the Companies Act 1985; and no notice has been deposited under section 249B(2) requesting an audit. The directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with section 221 of the Act and preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the year and of its profit or loss for the financial year in accordance with the requirements of section 226 and which otherwise comply with the Companies Act 1985, so far as applicable to the company.

The abbreviated accounts have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies.

Approved by the Board on 2 Oct 2006 and signed on its behalf by:


.....
C.M. Whiteley
Director


.....
A.L. Whiteley
Director

Yorkshire Spring Mineral Water Company Limited

Notes to the abbreviated accounts for the Year Ended 31 March 2006

1 Accounting policies

Basis of preparation

The full financial statements, from which these abbreviated accounts have been extracted, have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2005).

Turnover

Turnover represents the invoiced value of sales of goods, net of value added tax.

Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Plant and machinery	20% per annum on reducing balance
Fixtures and fittings	20% per annum on reducing balance
Motor vehicles	25% per annum on reducing balance
Land and buildings	Straight line over 50 years (2%)

Stock

Stock is valued at the lower of cost and net realisable value, after due regard for obsolete and slow moving stocks. Net realisable value is based on selling price less anticipated costs to completion and selling costs.

Deferred taxation

Deferred tax is provided in full on timing differences which represent a liability at the balance sheet date, at rates expected to apply when they crystallise based on current tax rates and law. Timing differences arise from the inclusion of items of income or expenditure in tax computations in periods different from those in which they are included in the financial statements. Deferred tax assets and liabilities are not discounted.

Yorkshire Spring Mineral Water Company Limited

Notes to the abbreviated accounts for the Year Ended 31 March 2006

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2 Fixed assets

	Tangible assets	Investments	Total
	£	£	£
Cost			
As at 1 April 2005	1,756,736	270	1,757,006
Additions	1,011,880	-	1,011,880
Disposals	(2,400)	-	(2,400)
As at 31 March 2006	<u>2,766,216</u>	<u>270</u>	<u>2,766,486</u>
Depreciation			
As at 1 April 2005	889,518	-	889,518
Eliminated on disposal	(1,627)	-	(1,627)
Charge for the year	152,199	-	152,199
As at 31 March 2006	<u>1,040,090</u>	<u>-</u>	<u>1,040,090</u>
Net book value			
As at 31 March 2006	<u>1,726,126</u>	<u>270</u>	<u>1,726,396</u>
As at 31 March 2005	<u>867,218</u>	<u>270</u>	<u>867,488</u>

3 Creditors

Included in the creditors are the following amounts due after more than 5 years:

	2006	2005
	£	£
After more than five years by instalments	<u>301,006</u>	<u>-</u>

Included within creditors is secured creditors of £702,406 (2005 - nil)

Yorkshire Spring Mineral Water Company Limited

Notes to the abbreviated accounts for the Year Ended 31 March 2006

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4 Share capital

	2006 £	2005 £
Authorised		
Equity		
5,000 Ordinary shares of £1 each	<u>5,000</u>	<u>5,000</u>
Allotted, called up and fully paid		
Equity		
2,048 Ordinary shares of £1 each	<u>2,048</u>	<u>2,048</u>