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Registration number: 966310

Yorkshire Spring Mineral Water Company Limited

Unaudited Abbreviated Accounts
for the Year Ended 31 March 2009

Clough & Company LLP
Chartered Accountants
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Yorkshire Spring Mineral Water Company Limited

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Abbreviated Balance Sheet as at 31 March 2009

		2009		2008	
	Note	£	£	£	£
Fixed assets					
Tangible assets	2		1,714,296		1,912,750
Investments	2		270		270
			<u>1,714,566</u>		<u>1,913,020</u>
Current assets					
Stocks		10,454		12,598	
Debtors		224,150		358,491	
Cash at bank and in hand		<u>170,539</u>		<u>157,393</u>	
		405,143		528,482	
Creditors: Amounts falling due within one year	3	<u>(433,397)</u>		<u>(618,103)</u>	
Net current liabilities			<u>(28,254)</u>		<u>(89,621)</u>
Total assets less current liabilities			1,686,312		1,823,399
Creditors: Amounts falling due after more than one year	3		(65,448)		(247,394)
Provisions for liabilities			<u>(44,000)</u>		<u>(49,500)</u>
Net assets			<u>1,576,864</u>		<u>1,526,505</u>
Capital and reserves					
Called up share capital	4		2,048		2,048
Profit and loss reserve			<u>1,574,816</u>		<u>1,524,457</u>
Shareholders' funds			<u>1,576,864</u>		<u>1,526,505</u>

The notes on pages 3 to 5 form an integral part of these financial statements.

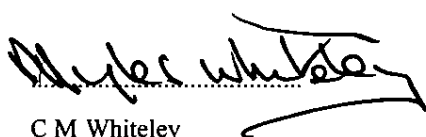
Yorkshire Spring Mineral Water Company Limited

Abbreviated Balance Sheet as at 31 March 2009 (continued)

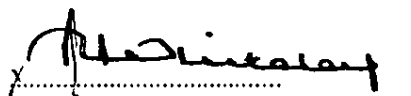
For the financial year ended 31 March 2009, the company was entitled to exemption from audit under section 249A(1) of the Companies Act 1985; and no notice has been deposited under section 249B(2) requesting an audit. The directors acknowledge their responsibilities for ensuring that the company keeps 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 8.10.09 and signed on its behalf by:



C M Whiteley
Director



A.L. Whiteley
Director

The notes on pages 3 to 5 form an integral part of these financial statements.

Yorkshire Spring Mineral Water Company Limited

Notes to the abbreviated accounts for the Year Ended 31 March 2009

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 2007).

Turnover

Turnover represents amounts chargeable, net of value added tax, in respect of the sale of goods and services to customers.

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%)

Fixed asset investments

Fixed asset investments are stated at historical cost less provision for any diminution in value.

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 recognised, without discounting, in respect of all timing differences between the treatment of certain items for taxation and accounting purposes, which have arisen but not reversed by the balance sheet date, except as required by FRSSE.

Deferred tax is measured at the rates that are expected to apply in the periods when the timing differences are expected to reverse, based on the tax rates and law enacted at the balance sheet date.

Hire purchase and finance lease contracts

Assets held under finance leases, which are leases where substantially all the risks and rewards of ownership of the asset have passed to the company, are capitalised in the balance sheet as tangible fixed assets and are depreciated over their useful lives. The capital elements of future obligations under the leases are included as liabilities in the balance sheet. The interest element of the rental obligation is charged to the profit and loss account over the period of the lease and represents a constant proportion of the balance of capital repayments outstanding.

Assets held under hire purchase agreements are capitalised as tangible fixed assets and are depreciated over their useful lives. The capital element of future finance payments is included within creditors. Finance charges are allocated to accounting periods over the length of the contract.

Yorkshire Spring Mineral Water Company Limited

Notes to the abbreviated accounts for the Year Ended 31 March 2009

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Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as 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

	Tangible assets	Investments	Total
	£	£	£
Cost			
As at 1 April 2008	3,224,305	270	3,224,575
Additions	9,500	-	9,500
Disposals	(70,534)	-	(70,534)
As at 31 March 2009	<u>3,163,271</u>	<u>270</u>	<u>3,163,541</u>
Depreciation			
As at 1 April 2008	1,311,555	-	1,311,555
Eliminated on disposal	(44,608)	-	(44,608)
Charge for the year	182,028	-	182,028
As at 31 March 2009	<u>1,448,975</u>	<u>-</u>	<u>1,448,975</u>
Net book value			
As at 31 March 2009	<u>1,714,296</u>	<u>270</u>	<u>1,714,566</u>
As at 31 March 2008	<u>1,912,750</u>	<u>270</u>	<u>1,913,020</u>

3 Creditors

Creditors includes the following liabilities, on which security has been given by the company:

	2009	2008
	£	£
Amounts falling due within one year	27,625	148,105
Amounts falling due after more than one year	65,488	247,394
Total secured creditors	<u>93,113</u>	<u>395,499</u>

Yorkshire Spring Mineral Water Company Limited

Notes to the abbreviated accounts for the Year Ended 31 March 2009

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4 Share capital

	2009	2008
	£	£
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>