Company Registration No. 1074021 (England and Wales)

BOLLING COFFEE LIMITED

ABBREVIATED ACCOUNTS

FOR THE YEAR ENDED 31 OCTOBER 2007

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BOLLING COFFEE LIMITED

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BOLLING COFFEE LIMITED

INDEPENDENT AUDITORS' REPORT TO BOLLING COFFEE LIMITED UNDER SECTION 247B OF THE COMPANIES ACT 1985

We have examined the abbreviated accounts set out on pages 2 to 4, together with the financial statements of the company for the year ended 31 October 2007 prepared under section 226 of the Companies Act 1985

This report is made solely to the company in accordance with Section 247B of the Companies Act 1985 Our audit work has been undertaken so that we might state to the company those matters we are required to state to them in an auditor's report on abbreviated accounts and for no other purpose To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company, for our audit work, for this report, or for the opinions we have formed

Respective responsibilities of directors and auditors

The directors are responsible for preparing the abbreviated accounts in accordance with section 246 of the Companies Act 1985 It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated accounts prepared in accordance with sections 246(5) and (6) of the Act to the Registrar of Companies and whether the accounts to be delivered are properly prepared in accordance with those provisions and to report our opinion to you

Basis of audit opinion

We have carried out the procedures we considered necessary to confirm, by reference to the financial statements, that the company is entitled to deliver abbreviated accounts and that the abbreviated accounts to be delivered are properly prepared The scope of our work for the purpose of this report did not include examining or dealing with events after the date of our report on the financial statements

Opinion

In our opinion the company is entitled to deliver abbreviated accounts prepared in accordance with sections 246(5) and (6) of the Companies Act 1985, and the abbreviated accounts on pages 2 to 4 are properly prepared in accordance with those provisions

Mazars LLP

11 August 2008

Mazars LLP

Chartered Accountants
Registered Auditor

Norwich Union House
High Street
Huddersfield
HD1 2LN

BOLLING COFFEE LIMITED

ABBREVIATED BALANCE SHEET
AS AT 31 OCTOBER 2007

	Notes	2007 £	£	2006 £	£
Fixed assets					
Tangible assets	2		1,236,987		1,079,302
Current assets					
Stocks		435,622		365,574	
Debtors		993,288		814,646	
Cash at bank and in hand		551,992		360,563	
		1,980,902		1,540,783	
Creditors: amounts falling due within one year		(1,040,792)		(848,492)	
Net current assets			940,110		692,291
Total assets less current liabilities			2,177,097		1,771,593
Creditors: amounts falling due after more than one year	3		(177,822)		(143,325)
Provisions for liabilities and charges			(100,304)		(80,063)
			1,898,971		1,548,205
Capital and reserves					
Called up share capital	4		20,000		20,000
Profit and loss account			1,878,971		1,528,205
Shareholders' funds - equity interests			1,898,971		1,548,205

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

The financial statements were approved by the Board on 6 August 2008

Mr A C Balmforth
Director

Mr I R Balmforth
Director

BOLLING COFFEE LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 31 OCTOBER 2007

1 Accounting policies

1 1 Accounting convention

The financial statements are prepared under the historical cost convention

1.2 Turnover

Turnover represents amounts receivable for goods and services net of VAT

1.3 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows·

Drinks machines	15% and 25% straight line
Leasehold improvements	15% and 25% straight line
Plant and machinery	10% and 20% straight line
Fixtures, fittings & equipment	10% and 25% straight line
Motor vehicles	25% and 33 33% straight line

1.4 Leasing and hire purchase commitments

Assets obtained under finance leases are capitalised as tangible assets and depreciated over the shorter of the lease term and their useful lives Obligations under such agreements are included in creditors net of the finance charge allocated to future periods The finance element of the rental payment is charged to the profit and loss account so as to produce a constant periodic rate of charge on the net obligation outstanding in each period Hire purchase transactions are dealt with similarly, except that assets are depreciated over their useful lives

Rentals payable under operating leases are charged against income on a straight line basis over the lease term

1 5 Stock

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

1.6 Pensions

The pension costs charged in the financial statements represent the contributions payable by the company during the year

1.7 Deferred taxation

Deferred tax is provided in full in respect of taxation deferred by timing differences between the treatment of certain items for taxation and accounting purposes The deferred tax balance has not been discounted

1 8 Foreign currency translation

Monetary assets and liabilities denominated in foreign currencies are translated into sterling using futures \ options at the date of the transaction Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction

NOTES TO THE ABBREVIATED ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 OCTOBER 2007

2 Fixed assets

	Tangible assets £
Cost	
At 1 November 2006	2,506,848
Additions	503,264
Disposals	(100,000)
At 31 October 2007	2,910,112
Depreciation	
At 1 November 2006	1,427,546
On disposals	(75,052)
Charge for the year	320,631
At 31 October 2007	1,673,125
Net book value	
At 31 October 2007	1,236,987
At 31 October 2006	1,079,302

3 Creditors amounts falling due after more than one year

The aggregate amount of creditors for which security has been given amounted to £- (2006 - £232,316)

4 Share capital	**2007** £	**2006** £
Authorised		
100,000 Ordinary share capital of £1 each	100,000	100,000
Allotted, called up and fully paid		
20,000 Ordinary share capital of £1 each	20,000	20,000