

REGISTERED NUMBER: 01074021

ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 31 OCTOBER 2011

FOR

BOLLING COFFEE LIMITED

TUESDAY



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17/07/2012

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COMPANIES HOUSE

BOLLING COFFEE LIMITED (REGISTERED NUMBER 01074021)

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FOR THE YEAR ENDED 31 OCTOBER 2011**

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**REPORT OF THE INDEPENDENT AUDITORS TO
BOLLING COFFEE LIMITED
UNDER SECTION 449 OF THE COMPANIES ACT 2006**

We have examined the abbreviated accounts set out on pages two to four, together with the full financial statements of Bolling Coffee Limited for the year ended 31 October 2011 prepared under Section 396 of the Companies Act 2006

This report is made solely to the company, in accordance with Section 449 of the Companies Act 2006. Our work has been undertaken so that we might state to the company those matters we are required to state to it in a special auditors' report 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 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 444 of the Companies Act 2006. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated accounts to the Registrar of Companies and whether the abbreviated accounts have been properly prepared in accordance with the Regulations made under that Section and to report our opinion to you.

Basis of opinion

We conducted our work in accordance with Bulletin 2008/4 issued by the Auditing Practices Board. In accordance with that Bulletin we have carried out the procedures we consider 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.

Opinion

In our opinion the company is entitled to deliver abbreviated accounts prepared in accordance with Section 444(3) of the Companies Act 2006, and the abbreviated accounts have been properly prepared in accordance with the Regulations made under that Section.

Karen Borowski FCA (Senior Statutory Auditor)
for and on behalf of Revell Ward LLP
Chartered Accountants and Registered Auditors
7th Floor
30 Market Street
Huddersfield
HD1 2HG

Date 9/7/12

BOLLING COFFEE LIMITED (REGISTERED NUMBER. 01074021)**ABBREVIATED BALANCE SHEET
31 OCTOBER 2011**

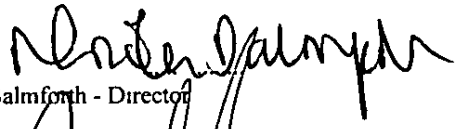
	Notes	31 10 11 £	£	31 10 10 £	£
FIXED ASSETS					
Tangible assets	2		1,063,789		826,535
CURRENT ASSETS					
Stocks		1,123,856		791,509	
Debtors		1,331,716		1,043,399	
Cash at bank		292,594		665,806	
		2,748,166		2,500,714	
CREDITORS					
Amounts falling due within one year		1,570,943		1,068,534	
NET CURRENT ASSETS			1,177,223		1,432,180
TOTAL ASSETS LESS CURRENT LIABILITIES			2,241,012		2,258,715
CREDITORS					
Amounts falling due after more than one year			(146,371)		(26,761)
PROVISIONS FOR LIABILITIES			(30,400)		(23,200)
NET ASSETS			2,064,241		2,208,754
CAPITAL AND RESERVES					
Called up share capital	3		19,500		20,000
Capital redemption reserve			500		-
Profit and loss account			2,044,241		2,188,754
SHAREHOLDERS' FUNDS			2,064,241		2,208,754

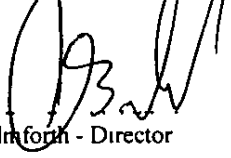
The abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies

The financial statements were approved by the Board of Directors on its behalf by

9.7.12

and were signed on


N S Balmforth - Director


I R Balmforth - Director

The notes form part of these abbreviated accounts

**NOTES TO THE ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 31 OCTOBER 2011**

1 ACCOUNTING POLICIES

Basis of preparing the financial statements

The company has made a loss in the current year, however it has a positive cash position and no reliance is placed on bank facilities

The directors have studied the current financial position together with the company's budgets and following due consideration, they are extremely confident that the company has adequate resources to continue in operational existence for the foreseeable future. Thus they continue to adopt the going concern basis of accounting in preparing the annual financial statements

Accounting convention

The financial statements have been prepared under the historical cost convention

Turnover

Turnover represents amounts receivable for goods and services net of VAT and trade discounts

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off the cost less estimated residual value of each asset over its estimated useful life or, if held under a finance lease, over the lease term, whichever is the shorter

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

Stocks

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

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date. The deferred tax balance has not been discounted

Foreign currencies

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result

Hire purchase and leasing commitments

Assets obtained under hire purchase contracts or finance leases are capitalised in the balance sheet. Those held under hire purchase contracts are depreciated over their estimated useful lives. Those held under finance leases are depreciated over their estimated useful lives or the lease term, whichever is the shorter

The interest element of these obligations is charged to the profit and loss account over the relevant period. The capital element of the future payments is treated as a liability

Rentals paid under operating leases are charged to the profit and loss account on a straight line basis over the period of the lease

Pension costs and other post-retirement benefits

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to the profit and loss account in the period to which they relate

NOTES TO THE ABBREVIATED ACCOUNTS - continued
FOR THE YEAR ENDED 31 OCTOBER 2011

2 TANGIBLE FIXED ASSETS

	Total £
COST	
At 1 November 2010	3,261,822
Additions	632,007
Disposals	(175,121)
At 31 October 2011	<u>3,718,708</u>
DEPRECIATION	
At 1 November 2010	2,435,287
Charge for year	354,734
Eliminated on disposal	(135,102)
At 31 October 2011	<u>2,654,919</u>
NET BOOK VALUE	
At 31 October 2011	<u><u>1,063,789</u></u>
At 31 October 2010	<u><u>826,535</u></u>

3 CALLED UP SHARE CAPITAL

Allotted, issued and fully paid		Nominal value	31 10 11 £	31 10 10 £
Number	Class			
19,500	Ordinary	£1	19,500	20,000
(31 10 10 - 20,000)			<u><u> </u></u>	<u><u> </u></u>

During the year 500 £1 Ordinary shares were purchased back by the company for £75,000

4 ULTIMATE CONTROLLING PARTY

The company is controlled by Mr I R Balmforth