Registered Number SC221691

THE LOCH NESS COFFEE COMPANY LIMITED

Abbreviated Accounts

30 June 2012

THE LOCH NESS COFFEE COMPANY LIMITED **Registered Number SC221691**

Abbreviated Balance Sheet as at 30 June 2012

	Notes	*2012*	*2011*
		£	£
Fixed assets			
Intangible assets	2	6,264	7,583
Tangible assets	3	534,510	463,666
Investments	4	1,000	1,000
		541,774	472,249
Current assets			
Stocks		126,438	115,460
Debtors		375,286	387,791
Cash at bank and in hand		45,685	14,257
		547,409	517,508
Creditors: amounts falling due within one year		(903,713)	(832,730)
Net current assets (liabilities)		(356,304)	(315,222)
Total assets less current liabilities		185,470	157,027
Creditors: amounts falling due after more than one year		(5,741)	-
Provisions for liabilities		(44,734)	(37,091)
Accruals and deferred income		(28,386)	(19,183)
Total net assets (liabilities)		106,609	100,753
Capital and reserves			
Called up share capital		100	100
Profit and loss account		106,509	100,653
Shareholders' funds		106,609	100,753

- For the year ending 30 June 2012 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 28 March 2013

And signed on their behalf by:
F Campbell, Director

Notes to the Abbreviated Accounts for the period ended 30 June 2012

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 year

2 Intangible fixed assets

	£
Cost	
At 1 July 2011	16,761
Additions	-
Disposals	-
Revaluations	-
Transfers	-
At 30 June 2012	16,761
Amortisation	
At 1 July 2011	9,178
Charge for the year	1,319
On disposals	-
At 30 June 2012	10,497
Net book values	
At 30 June 2012	6,264
At 30 June 2011	7,583

3 Tangible fixed assets

	£
Cost	
At 1 July 2011	736,588
Additions	145,975
Disposals	(24,120)
Revaluations	-
Transfers	-
At 30 June 2012	858,443
Depreciation	
At 1 July 2011	272,922
Charge for the year	71,061
On disposals	(20,050)
At 30 June 2012	323,933
Net book values	
At 30 June 2012	534,510
At 30 June 2011	463,666

4 **Fixed assets Investments**

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

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