

Registered number
05764126

3D COFFEE LIMITED

Filleled Accounts

31 March 2018

3D COFFEE LIMITED**Registered number:** 05764126**Balance Sheet****as at 31 March 2018**

	Notes	2018 £	2017 £
Fixed assets			
Intangible assets	2	25,098	16,460
Tangible assets	3	95,675	129,835
		<u>120,773</u>	<u>146,295</u>
Current assets			
Stocks		6,029	4,579
Debtors	4	1,492,515	202,057
Cash at bank and in hand		36,902	19,892
		<u>1,535,446</u>	<u>226,528</u>
Creditors: amounts falling due within one year	5	(1,946,833)	(636,456)
Net current liabilities		<u>(411,387)</u>	<u>(409,928)</u>
Total assets less current liabilities		<u>(290,614)</u>	<u>(263,633)</u>
Provisions for liabilities		(5,948)	(5,948)
Net liabilities		<u>(296,562)</u>	<u>(269,581)</u>
Capital and reserves			
Called up share capital		120	120
Profit and loss account		(296,682)	(269,701)
Shareholders' funds		<u>(296,562)</u>	<u>(269,581)</u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

Mr. Vipul Sharma

Director

Approved by the board on 26 November 2018

3D COFFEE LIMITED

Notes to the Accounts

for the year ended 31 March 2018

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

Intangible fixed assets

Intangible fixed assets are measured at cost less accumulative amortisation and any accumulative impairment losses.

Franchise Fees	10 years
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Tangible fixed assets

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Plant and machinery	10% on cost
Fixtures, fittings, tools and equipment	10% on cost

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost is determined using the first in first out method. The carrying amount of stock sold is recognised as an expense in the period in which the related revenue is recognised.

Debtors

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

Creditors

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective

interest method.

Taxation

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period. Deferred tax is recognised in respect of all timing differences between the recognition of income and expenses in the financial statements and their inclusion in tax assessments. Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date and that are expected to apply to the reversal of the timing difference, except for revalued land and investment property where the tax rate that applies to the sale of the asset is used. Current and deferred tax assets and liabilities are not discounted.

Provisions

Provisions (ie liabilities of uncertain timing or amount) are recognised when there is an obligation at the reporting date as a result of a past event, it is probable that economic benefit will be transferred to settle the obligation and the amount of the obligation can be estimated reliably.

Pensions

Contributions to defined contribution plans are expensed in the period to which they relate.

2 Intangible fixed assets £

Franchise Fees:

Cost

At 1 April 2017	32,917
Additions	12,668
At 31 March 2018	<u>45,585</u>

Amortisation

At 1 April 2017	16,457
Provided during the year	4,030
At 31 March 2018	<u>20,487</u>

Net book value

At 31 March 2018	<u>25,098</u>
At 31 March 2017	<u>16,460</u>

Franchise Fees is being written off in equal annual instalments over its estimated economic life of 10 years.

3 Tangible fixed assets

**Plant and
machinery
etc
£**

Cost

At 1 April 2017	376,918
At 31 March 2018	<u>376,918</u>

Depreciation

At 1 April 2017	247,083
Charge for the year	34,160
At 31 March 2018	<u>281,243</u>

Net book value

At 31 March 2018	<u>95,675</u>
At 31 March 2017	129,835

4 Debtors

2018
£

2017
£

Amounts owed by group undertakings and undertakings in which the company has a participating interest

1,419,568

142,220

Other debtors

72,947

59,837

1,492,515

202,057

5 Creditors: amounts falling due within one year

2018
£

2017
£

Trade creditors

65,222

49,938

Amounts owed to group undertakings and undertakings in which the company has a participating interest

1,666,794

382,642

Other taxes and social security costs

195,584

193,862

Other creditors

19,233

10,014

1,946,833

636,456

6 Related party transactions

2018

£

3D Coffee (Newport Pagnell) Ltd

132,602

[Amount due from the related party]

3D Coffee (Corby) Ltd

149,484

[Amount due from the related party]

3D Coffee (Kettering) Ltd

139,649

[Amount due from the related party]

3D Coffee (Weston Favell) Ltd

217,456

[Amount due from the related party]

3D Coffee (Oadby) Ltd

[Amount due from the related party]	520,562
3D Coffee (Oakham) Ltd	
[Amount due from the related party]	139,139
3D Coffee (Leicester) Ltd	
[Amount due from the related party]	120,675
D S Coffee Ltd	
[Amount due to the related party]	1,666,793

7 Controlling party

The company's parent company is 3D Coffee(Group) Ltd and the ultimate parent company is D S Coffee Ltd.

8 Other information

3D COFFEE LIMITED is a private company limited by shares and incorporated in England. Its registered office is:

Eagle House Stonebridge Road
Eagleway, Northfleet,
Gravesend
Kent
DA11 9BJ

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.