

Registered number
11285546

The Orchard Coffee and Co Ltd

Unaudited Filleted Accounts

30 April 2019

The Orchard Coffee and Co Ltd**Registered number:** 11285546**Balance Sheet****as at 30 April 2019**

	Notes	2019 £
Fixed assets		
Tangible assets	2	5,430
Current assets		
Stocks		1,670
Cash at bank and in hand		1,942
		<u>3,612</u>
Creditors: amounts falling due within one year	3	(28,963)
Net current liabilities		<u>(25,351)</u>
Net liabilities		<u>(19,921)</u>
Capital and reserves		
Called up share capital		1
Profit and loss account		(19,922)
Shareholders' funds		<u>(19,921)</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 J Viljoen

Director

Approved by the board on 30 December 2019

The Orchard Coffee and Co Ltd
Notes to the Accounts
for the period from 3 April 2018 to 30 April 2019

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.

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:

Fixtures, fittings, tools and equipment	25% straight line
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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.

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.

Leased assets

A lease is classified as a finance lease if it transfers substantially all the risks and rewards incidental to ownership. All other leases are classified as operating leases. Operating lease payments are recognised as an expense on a straight line basis over the lease term.

Pensions

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

2 Tangible fixed assets

	Plant and machinery etc £
Cost	
Additions	7,240
At 30 April 2019	<u>7,240</u>
Depreciation	
Charge for the period	1,810
At 30 April 2019	<u>1,810</u>
Net book value	
At 30 April 2019	5,430

3 Creditors: amounts falling due within one year

2019

£

Bank loans and overdrafts	3,929
Trade creditors	5,991
Amounts owed to group undertakings and undertakings in which the company has a participating interest	1,516
Taxation and social security costs	15,617
Other creditors	1,910
	<u>28,963</u>

4 Related party transactions

The company received support from its parent during the year and occupied the premises owned by St George Baptist Church rent free.

5 Controlling party

The sole shareholder during the year was St George Baptist Church whose registered office is The Orchard, Clouds Hill Road, Bristol, BS5 7LA.

6 Other information

The Orchard Coffee and Co Ltd is a private company limited by shares and incorporated in England. Its registered office is:

The Orchard

Clouds Hill Road

Bristol

BS5 7LA

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.