

BLUE MOUNTAIN COFFEE (EUROPE) LIMITED

ABBREVIATED ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2014

TUESDAY



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30/06/2015

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COMPANIES HOUSE

BLUE MOUNTAIN COFFEE (EUROPE) LIMITED
REGISTERED NUMBER: 05559181

ABBREVIATED BALANCE SHEET
AS AT 31 DECEMBER 2014

	Note	£	2014 £	£	2013 £
Fixed assets					
Tangible assets	3		21,251		30,057
Investments	4		91,279		91,279
			<u>112,530</u>		<u>121,336</u>
Current assets					
Stocks		57,099		110,326	
Debtors		184,970		286,491	
Cash at bank		202,649		209,880	
		<u>444,718</u>		<u>606,697</u>	
Creditors: amounts falling due within one year		(231,468)		(141,634)	
Net current assets			<u>213,250</u>		<u>465,063</u>
Total assets less current liabilities			<u>325,780</u>		<u>586,399</u>
Creditors: amounts falling due after more than one year			-		(61,095)
Provisions for liabilities					
Deferred tax			(4,250)		(6,011)
Net assets			<u>321,530</u>		<u>519,293</u>
Capital and reserves					
Called up share capital	5		186,975		186,975
Profit and loss account			134,555		332,318
Shareholders' funds			<u>321,530</u>		<u>519,293</u>

The directors consider that the company is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the company to obtain an audit for the year in question in accordance with section 476 of the Act.

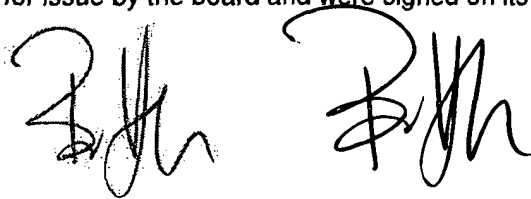
The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and for preparing financial statements which give a true and fair view of the state of affairs of the company as at 31 December 2014 and of its loss for the year in accordance with the requirements of sections 394 and 395 of the Act and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

BLUE MOUNTAIN COFFEE (EUROPE) LIMITED

**ABBREVIATED BALANCE SHEET (continued)
AS AT 31 DECEMBER 2014**

The abbreviated accounts, which have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006, were approved and authorised for issue by the board and were signed on its behalf on 25 June 2015.

B A Shaw
Director



The notes on pages 3 to 4 form part of these financial statements.

BLUE MOUNTAIN COFFEE (EUROPE) LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2014

1. Accounting policies

1.1 Accounting convention

The full financial statements, from which these abbreviated accounts have been extracted, have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The company is the parent undertaking of a small group and as such is not required by the Companies Act 2006 to prepare group accounts. These financial statements therefore present information about the company as an individual undertaking and not about its group.

1.2 Turnover

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

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 of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Leasehold improvements	-	Over the term of the lease
Plant and machinery	-	25% straight line
Fixtures, fittings and equipment	-	25% straight line

1.4 Investments

Fixed assets investments are stated at cost less provision for permanent diminution in value.

1.5 Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction. All differences are taken to Profit and loss account.

2. Operating loss

	2014 £	2013 £
Operating loss is stated after charging:		
Depreciation of tangible assets	11,110	11,566
Directors' remuneration	125,063	128,250
Auditors' remuneration	-	5,935
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	136,173	145,751
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BLUE MOUNTAIN COFFEE (EUROPE) LIMITED

**NOTES TO THE ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2014**

3. Tangible fixed assets

	£
Cost	
At 1 January 2014	55,324
Additions	2,304
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At 31 December 2014	57,628
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Depreciation	
At 1 January 2014	25,267
Charge for the year	11,110
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At 31 December 2014	36,377
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Net book value	
At 31 December 2014	21,251
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At 31 December 2013	30,057
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4. Fixed asset investments

	£
Cost or valuation	
At 1 January 2014 and 31 December 2014	91,279
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Net book value	
At 31 December 2014	91,279
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At 31 December 2013	91,279
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5. Share capital

	2014 £	2013 £
Allotted, called up and fully paid		
186,975 Ordinary shares of £1 each	186,975	186,975
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