

Cash

Company Registration No.05559181 (England and Wales)

BLUE MOUNTAIN COFFEE (EUROPE) LIMITED

ABBREVIATED ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2013

SATURDAY



A3DWR0TS

A32

09/08/2014

#39

COMPANIES HOUSE

BLUE MOUNTAIN COFFEE (EUROPE) LIMITED

INDEPENDENT AUDITORS' REPORT TO BLUE MOUNTAIN COFFEE (EUROPE) LIMITED UNDER SECTION 449 OF THE COMPANIES ACT 2006

We have examined the abbreviated accounts set out on pages 2 to 4, together with the financial statements of Blue Mountain Coffee (Europe) Limited for the year ended 31 December 2013 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.

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 are properly prepared.

Opinion on financial statements

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 on pages 2 to 4 have been properly prepared in accordance with the regulations made under that section.

Ian Rowe (Senior statutory auditor)

for and on behalf of

Greenback Alan LLP

Chartered Accountants

Statutory Auditor

11 Raven Wharf

Lafone Street

London

SE1 2LR

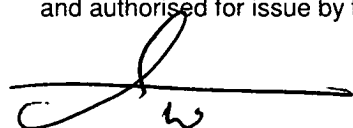
6 August 2014

BLUE MOUNTAIN COFFEE (EUROPE) LIMITED
REGISTERED NUMBER: 05559181

ABBREVIATED BALANCE SHEET
AS AT 31 DECEMBER 2013

	Note	£	2013 £	£	2012 £
Fixed assets					
Tangible assets	3		30,057		12,959
Investments	4		91,279		90,279
			<u>121,336</u>		<u>103,238</u>
Current assets					
Stocks		110,326		130,740	
Debtors		286,491		197,885	
Cash at bank		209,880		166,235	
		<u>606,697</u>		<u>494,860</u>	
Creditors: amounts falling due within one year		<u>(141,634)</u>		<u>(114,274)</u>	
Net current assets			<u>465,063</u>		<u>380,586</u>
Total assets less current liabilities			<u>586,399</u>		<u>483,824</u>
Creditors: amounts falling due after more than one year			(61,095)		-
Provisions for liabilities					
Deferred tax			(6,011)		(2,440)
Net assets			<u>519,293</u>		<u>481,384</u>
Capital and reserves					
Called up share capital	5		186,975		186,975
Profit and loss account			<u>332,318</u>		<u>294,409</u>
Shareholders' funds			<u>519,293</u>		<u>481,384</u>

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 6 August 2014.



P N G De Bruyne
Director



G Wilmot
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 2013

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 less estimated residual value of each asset over its expected useful life as follows:

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

	2013 £	2012 £
Operating loss is stated after charging:		
Depreciation of tangible assets	11,566	5,560
Directors' remuneration	128,250	126,000
Auditors' remuneration	5,935	5,600
	<hr/>	<hr/>
	145,751	137,160
	<hr/>	<hr/>

BLUE MOUNTAIN COFFEE (EUROPE) LIMITED**NOTES TO THE ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2013****3. Tangible fixed assets**

	£
Cost	
At 1 January 2013	26,660
Additions	28,664
At 31 December 2013	<u>55,324</u>
Depreciation	
At 1 January 2013	13,701
Charge for the year	11,566
At 31 December 2013	<u>25,267</u>
Net book value	
At 31 December 2013	<u>30,057</u>
At 31 December 2012	<u>12,959</u>

4. Fixed asset investments

	£
Cost or valuation	
At 1 January 2013	90,279
Additions	1,000
At 31 December 2013	<u>91,279</u>
Net book value	
At 31 December 2013	<u>91,279</u>
At 31 December 2012	<u>90,279</u>

5. Share capital

	2013 £	2012 £
Allotted, called up and fully paid		
186,975 Ordinary shares of £1 each	<u>186,975</u>	<u>186,975</u>