

**BEAN ON THE GREEN (UK) LIMITED  
ABBREVIATED ACCOUNTS  
FOR THE YEAR ENDED 31 MAY 2016**

**Bean on the green (UK) Limited**  
**Company No. 09020291**  
**Abbreviated Balance Sheet 31 May 2016**

		31 May 2016		Period to 31 May 2015	
	Notes	£	£	£	£
<b>FIXED ASSETS</b>					
Tangible Assets	3		14,846		22,449
			<u>14,846</u>		<u>22,449</u>
<b>CURRENT ASSETS</b>					
Stocks		1,143		1,258	
Debtors		-		4,260	
Cash at bank and in hand		1,867		1,541	
		<u>3,010</u>		<u>7,059</u>	
<b>Creditors: Amounts Falling Due Within One Year</b>		<u>(6,573 )</u>		<u>(6,958 )</u>	
<b>NET CURRENT ASSETS (LIABILITIES)</b>			<u>(3,563 )</u>		<u>101</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>11,283</u>		<u>22,550</u>
<b>Creditors: Amounts Falling Due After More Than One Year</b>	4		<u>(151,453 )</u>		<u>(8,582 )</u>
<b>NET ASSETS</b>			<u>(140,170 )</u>		<u>13,968</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	5		100		100
Share premium account			20,000		20,000
Profit and Loss Account			<u>(160,270 )</u>		<u>(6,132 )</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>(140,170 )</u>		<u>13,968</u>

**Bean on the green (UK) Limited**  
**Company No. 09020291**  
**Abbreviated Balance Sheet (continued) 31 May 2016**

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For the year ending 31 May 2016 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

**Directors' responsibilities:**

- 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 abbreviated accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with the Financial Reporting Standard for Smaller Entities (effective 2015).

On behalf of the board

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**Mr Ramesan Doraisami**

**09/12/2016**

**Bean on the green (UK) Limited**  
**Notes to the Abbreviated Accounts**  
**For The Year Ended 31 May 2016**

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**1. Accounting Policies**

**1.1. Basis of Preparation of Financial Statements**

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

**1.2. Going Concern Disclosure**

The directors have identified material uncertainties related to events or conditions that may cast significant doubt about the company's ability to continue as a going concern, however, the going concern basis remains appropriate.

**1.3. Turnover**

Turnover comprises the invoiced value of goods and services supplied by the company, net of Value Added Tax and trade discounts.

**1.4. Intangible Fixed Assets and Amortisation - Goodwill**

Goodwill is the difference between amounts paid on the acquisition of a business and the fair value of the separable net assets. It is amortised to profit and loss account over its estimated economic life of 10 years.

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

Plant & Machinery	20% straight line
Fixtures & Fittings	20% straight line
Computer Equipment	20% straight line

**1.6. Leasing and Hire Purchase Contracts**

Assets obtained under hire purchase contracts and finance leases are capitalised as tangible fixed assets. Assets acquired under finance leases are depreciated over the shorter of the lease term and their useful lives. Assets acquired under hire purchase contracts are depreciated over their useful lives. Finance leases are those where substantially all of the benefits and risks of ownership are assumed by the company. Obligations under such agreements are included in the creditors net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the profit and loss account so as to produce a constant periodic rate of charge on the net obligation outstanding in each period.

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged to profit and loss account as incurred.

**1.7. Stocks and Work in Progress**

Stocks and work in progress are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads. Work-in-progress is reflected in the accounts on a contract by contract basis by recording turnover and related costs as contract activity progresses.



**Bean on the green (UK) Limited**  
**Notes to the Abbreviated Accounts (continued)**  
**For The Year Ended 31 May 2016**

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**2. Intangible Assets**

	<b>Total</b>
<b>Cost</b>	<b>£</b>
As at 1 June 2015	-
Additions	52,000
As at 31 May 2016	52,000
<b>Amortisation</b>	
As at 1 June 2015	-
Impairment losses	52,000
As at 31 May 2016	52,000
<b>Net Book Value</b>	
As at 31 May 2016	-
As at 1 June 2015	-

**3. Tangible Assets**

	<b>Total</b>
<b>Cost</b>	<b>£</b>
As at 1 June 2015	24,919
Additions	9,292
Disposals	(12,567 )
As at 31 May 2016	21,644
<b>Depreciation</b>	
As at 1 June 2015	2,470
Provided during the period	4,328
As at 31 May 2016	6,798
<b>Net Book Value</b>	
As at 31 May 2016	14,846
As at 1 June 2015	22,449

Bean on the Border (UK) Limited  
Notes to the Abbreviated Accounts (continued)  
For The Year Ended 31 May 2016

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**4. Creditors: Amounts Falling Due After More Than One Year**

	31 May 2016	Period to 31 May 2015
	£	£
Net obligations under finance lease and hire purchase contracts	-	4,894
Other creditors	-	3,688
CCL Loan (Long term liabilities - creditors > 1 year)	90,845	-
PI Loan (Long term liabilities - creditors > 1 year)	60,608	-
	<u>151,453</u>	<u>8,582</u>

**5. Share Capital**

	Value	Number	31 May 2016	Period to 31 May 2015
	£		£	£
<b>Allotted, called up and fully paid</b>				
Ordinary shares	1.000	100	100	100
		<u>100</u>	<u>100</u>	<u>100</u>

**6. Ultimate Controlling Party**

The company's ultimate controlling party is Cultures Cafes Limited by virtue of his ownership of 100% of the issued share capital in the company.

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