

**WINCHESTER COFFEE ROASTERS LTD**  
**UNAUDITED ACCOUNTS**  
**FOR THE PERIOD FROM 1 JUNE 2018 TO 31 MARCH 2019**

**WINCHESTER COFFEE ROASTERS LTD**  
**UNAUDITED ACCOUNTS**  
**CONTENTS**

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	<b>Page</b>
<u>Company information</u>	<u>3</u>
<u>Statement of financial position</u>	<u>4</u>
<u>Notes to the accounts</u>	<u>5</u>

**WINCHESTER COFFEE ROASTERS LTD**  
**COMPANY INFORMATION**  
**FOR THE PERIOD FROM 1 JUNE 2018 TO 31 MARCH 2019**

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<b>Directors</b>	Mark Goulding Teresa Goulding
<b>Company Number</b>	09030582 (England and Wales)
<b>Registered Office</b>	17 CHURCH GREEN CLOSE KINGS WORTHY WINCHESTER HAMPSHIRE SO23 7TT
<b>Accountants</b>	For and on behalf of Tee Accounts Limited Trading as On The Spot Rosehill House, Bosinver Lane St. Austell PL26 7BA

**WINCHESTER COFFEE ROASTERS LTD**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT 31 MARCH 2019**

	Notes	2019 £	2018 £
<b>Fixed assets</b>			
Tangible assets	<u>5</u>	35,976	15,519
<b>Current assets</b>			
Inventories	6	7,480	7,480
Debtors	<u>7</u>	14,294	15,855
Cash at bank and in hand		56,967	19,011
		<u>78,741</u>	<u>42,346</u>
<b>Creditors: amounts falling due within one year</b>	<u>8</u>	(19,555)	(21,669)
<b>Net current assets</b>		<u>59,186</u>	<u>20,677</u>
<b>Net assets</b>		<u>95,162</u>	<u>36,196</u>
<b>Capital and reserves</b>			
Called up share capital		100	100
Profit and loss account		95,062	36,096
<b>Shareholders' funds</b>		<u>95,162</u>	<u>36,196</u>

For the period ending 31 March 2019 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies. 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 accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with the provisions of FRS 102 Section 1A - Small Entities. The profit and loss account has not been delivered to the Registrar of Companies.

Approved by the Board on 17 December 2019.

Mark Goulding  
Director

Company Registration No. 09030582

**WINCHESTER COFFEE ROASTERS LTD**  
**NOTES TO THE ACCOUNTS**  
**FOR THE PERIOD FROM 1 JUNE 2018 TO 31 MARCH 2019**

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**1 Statutory information**

Winchester Coffee Roasters Ltd is a private company, limited by shares, registered in England and Wales, registration number 09030582. The registered office is 17 CHURCH GREEN CLOSE, KINGS WORTHY, WINCHESTER, HAMPSHIRE, SO23 7TT.

**2 Compliance with accounting standards**

The accounts have been prepared in accordance with the provisions of FRS 102 Section 1A Small Entities. There were no material departures from that standard.

**3 Accounting policies**

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous period, and also have been consistently applied within the same accounts.

***Basis of preparation***

The accounts have been prepared under the historical cost convention as modified by the revaluation of certain fixed assets.

***Intangible fixed assets***

Intangible fixed assets (including purchased goodwill and patents) are included at cost less accumulated amortisation.

***Tangible fixed assets and depreciation***

Tangible assets are included at cost less depreciation and impairment. Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives:

Plant & machinery	25% reducing balance, per annum
Motor vehicles	25% reducing balance, per annum
Fixtures & fittings	25% reducing balance, per annum

***Inventories***

Inventories have been valued at the lower of cost and estimated selling price less costs to complete and sell. In respect of work in progress and finished goods, cost includes a relevant proportion of overheads according to the stage of manufacturing/completion.

**4 Intangible fixed assets**

	<b>Goodwill</b>
	<b>£</b>
<b>Cost</b>	
At 1 June 2018	10,000
At 31 March 2019	10,000
<b>Amortisation</b>	
At 1 June 2018	10,000
At 31 March 2019	10,000
<b>Net book value</b>	
At 31 March 2019	-

**WINCHESTER COFFEE ROASTERS LTD**  
**NOTES TO THE ACCOUNTS**  
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<b>5 Tangible fixed assets</b>	<b>Plant &amp; machinery £</b>	<b>Motor vehicles £</b>	<b>Fixtures &amp; fittings £</b>	<b>Computer equipment £</b>	<b>Total £</b>
<b>Cost or valuation</b>	At cost	At cost	At cost	At cost	
At 1 June 2018	30,721	-	1,217	1,204	33,142
Additions	24,705	3,500	1,451	680	30,336
At 31 March 2019	55,426	3,500	2,668	1,884	63,478
<b>Depreciation</b>					
At 1 June 2018	16,438	-	543	642	17,623
Charge for the period	8,727	657	340	155	9,879
At 31 March 2019	25,165	657	883	797	27,502
<b>Net book value</b>					
At 31 March 2019	30,261	2,843	1,785	1,087	35,976
At 31 May 2018	14,283	-	674	562	15,519
<b>6 Inventories</b>				<b>2019 £</b>	<b>2018 £</b>
Raw materials				7,480	7,480
				7,480	7,480
<b>7 Debtors</b>				<b>2019 £</b>	<b>2018 £</b>
Trade debtors				12,241	11,697
Accrued income and prepayments				-	2,520
Other debtors				2,053	1,638
				14,294	15,855
<b>8 Creditors: amounts falling due within one year</b>				<b>2019 £</b>	<b>2018 £</b>
Trade creditors				2,623	5,828
Taxes and social security				16,932	14,330
Loans from directors				-	61
Accruals				-	1,450
				19,555	21,669

**9 Average number of employees**

During the period the average number of employees was 5 (2018: 4).

