

**Abbreviated Unaudited Accounts**  
**for the Year Ended 31st December 2013**  
**for**  
**ELLA DRINKS LIMITED**

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**for the Year Ended 31st December 2013**

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**ELLA DRINKS LIMITED**

**Company Information**

**for the Year Ended 31st December 2013**

**DIRECTORS:**

J Gallagher  
Ms A Thomson

**SECRETARY:**

Ms A Thomson

**REGISTERED OFFICE:**

Wandershiell Aldbar  
Brechin  
Angus  
DD9 6SY

**REGISTERED NUMBER:**

SC190452 (Scotland)

**ACCOUNTANTS:**

Elver Consultancy Limited  
1st Floor Offices  
7 Gerard Street  
Ashton-in-Makerfield  
Wigan  
Greater Manchester  
WN4 9AG

**ELLA DRINKS LIMITED (REGISTERED NUMBER: SC190452)**

**Abbreviated Balance Sheet**  
**31st December 2013**

	Notes	2013 £	£	2012 £	£
<b>FIXED ASSETS</b>					
Intangible assets	2		-		-
Tangible assets	3		<u>293,035</u>		<u>301,228</u>
			<b>293,035</b>		<b>301,228</b>
<b>CURRENT ASSETS</b>					
Stocks		<b>18,700</b>		26,570	
Debtors		<b>18,280</b>		1,462	
Cash at bank		<u><b>67,799</b></u>		<u>23,788</u>	
		<b>104,779</b>		<b>51,820</b>	
<b>CREDITORS</b>					
Amounts falling due within one year		<u><b>367,237</b></u>		<u>333,558</u>	
<b>NET CURRENT LIABILITIES</b>			<b>(262,458)</b>		<b>(281,738)</b>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u><b>30,577</b></u>		<u><b>19,490</b></u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	4		<b>50,000</b>		50,000
Share premium			<b>15,000</b>		15,000
Profit and loss account			<u><b>(34,423)</b></u>		<u>(45,510)</u>
<b>SHAREHOLDERS' FUNDS</b>			<u><b>30,577</b></u>		<u><b>19,490</b></u>

The notes form part of these abbreviated accounts

**Abbreviated Balance Sheet - continued**  
**31st December 2013**

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st December 2013.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st December 2013 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and  
preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in
- (b) accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board of Directors on 8th September 2014 and were signed on its behalf by:

Ms A Thomson - Director

**Notes to the Abbreviated Accounts**  
**for the Year Ended 31st December 2013**

**1. ACCOUNTING POLICIES**

**Accounting convention**

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

**Turnover**

Turnover represents net invoiced sales of goods, excluding value added tax.

**Goodwill**

Goodwill, being the amount paid in connection with the acquisition of a business in 0, is being amortised evenly over its estimated useful life of nil years.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 2% on cost
Plant and machinery	- 25% on reducing balance
Fixtures and fittings	- 20% on cost
Motor vehicles	- 25% on reducing balance
Computer equipment	- 33% on cost

**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**Deferred tax**

Deferred tax arises as a result of including items of income and expenditure in taxation computations in periods different from those in which they are included in the company's accounts. Deferred tax is provided in full on timing differences which result in an obligation to pay more or (or less) tax at a future date. A net deferred tax asset is regarded as recoverable and therefore recognised only to the extent that, on the basis of all available evidence, it can be regarded as more likely than not that there will be suitable profits from which the future reversal of the underlying timing difference can be deducted. Deferred tax is measured at the average tax rates that are expected to apply when the timing differences reverse, based on current tax law and rates. Deferred tax assets and liabilities are not discounted.

**Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the profit and loss account on a straight line basis over the period of the lease.

**Notes to the Abbreviated Accounts - continued**  
**for the Year Ended 31st December 2013**

**1. ACCOUNTING POLICIES - continued**

**Deferred government grants**

Grants in respect of capital expenditure are credited to a deferred income account and are released to the profit and Loss Account by equal annual instalments over the expected useful lives of the relevant assets.

Grants of a revenue nature are credited to income in the period to which they relate.

**2. INTANGIBLE FIXED ASSETS**

	<b>Total £</b>
<b>COST</b>	
At 1st January 2013	
and 31st December 2013	<b><u>35,927</u></b>
<b>AMORTISATION</b>	
At 1st January 2013	
and 31st December 2013	<b><u>35,927</u></b>
<b>NET BOOK VALUE</b>	
At 31st December 2013	<u>-</u>
At 31st December 2012	<u>-</u>

**Notes to the Abbreviated Accounts - continued**  
**for the Year Ended 31st December 2013**

**3. TANGIBLE FIXED ASSETS**

	<b>Total £</b>
<b>COST</b>	
At 1st January 2013	<b>351,303</b>
Additions	<b>3,904</b>
At 31st December 2013	<b><u>355,207</u></b>
<b>DEPRECIATION</b>	
At 1st January 2013	<b>50,075</b>
Charge for year	<b>12,097</b>
At 31st December 2013	<b><u>62,172</u></b>
<b>NET BOOK VALUE</b>	
At 31st December 2013	<b><u>293,035</u></b>
At 31st December 2012	<b><u>301,228</u></b>

**4. CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	<b>2013 £</b>	2012 £
10,000	Ordinary 'A'	1	<b>10,000</b>	10,000
40,000	Ordinary 'B'	1	<b><u>40,000</u></b>	<u>40,000</u>
			<b><u>50,000</u></b>	<u>50,000</u>



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