

**ABBREVIATED UNAUDITED ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2013**  
**FOR**  
**NOTHING BUT TEA LIMITED**

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FOR THE YEAR ENDED 31 DECEMBER 2013**

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**ABBREVIATED BALANCE SHEET**  
**31 DECEMBER**  
**2013**

|  | Notes | 31.12.13<br>£ | £               | 31.12.12<br>£ | £        |
|--|-------|---------------|-----------------|---------------|----------|
| <b>FIXED ASSETS</b>                          |       |               |                 |               |          |
| Tangible assets                              | 2     |               | <b>11,973</b>   |               | 7,385    |
| <b>CURRENT ASSETS</b>                        |       |               |                 |               |          |
| Stocks                                       |       | <b>24,334</b> |                 | 30,685        |          |
| Debtors                                      |       | <b>10,942</b> |                 | 11,676        |          |
| Prepayments and accrued income               |       | -             |                 | 590           |          |
| Cash at bank and in hand                     |       | <b>17,691</b> |                 | 2,589         |          |
|  |       | <b>52,967</b> |                 | 45,540        |          |
| <b>CREDITORS</b>                             |       |               |                 |               |          |
| Amounts falling due within one year          |       | <b>70,219</b> |                 | 79,569        |          |
| <b>NET CURRENT LIABILITIES</b>               |       |               | <b>(17,252)</b> |               | (34,029) |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b> |       |               | <b>(5,279)</b>  |               | (26,644) |
| <b>CREDITORS</b>                             |       |               |                 |               |          |
| Amounts falling due after more than one year |       |               | -               |               | 628      |
| <b>NET LIABILITIES</b>                       |       |               | <b>(5,279)</b>  |               | (27,272) |
| <b>CAPITAL AND RESERVES</b>                  |       |               |                 |               |          |
| Called up share capital                      | 3     |               | <b>3</b>        |               | 3        |
| Profit and loss account                      |       |               | <b>(5,282)</b>  |               | (27,275) |
| <b>SHAREHOLDERS' FUNDS</b>                   |       |               | <b>(5,279)</b>  |               | (27,272) |

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

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

The directors acknowledge their responsibilities for:

- ensuring that the company keeps accounting records which comply with Sections 386 and (a) 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 accordance (b) 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 notes form part of these abbreviated accounts

**ABBREVIATED BALANCE SHEET - continued**  
**31 DECEMBER**  
**2013**

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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 6 March 2014 and were signed on its behalf by:

Ms H Warzecha - Director

**NOTES TO THE ABBREVIATED ACCOUNTS  
FOR THE YEAR ENDED 31 DECEMBER 2013**

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**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The directors are of the opinion that the company is able to continue trading as a going concern

for the next 12 months and give their assurances that all financial obligations will be met.

**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.

**Tangible fixed assets**

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

|                         |                                   |
|-------------------------|-----------------------------------|
| Land and buildings      | - in accordance with the property |
| Plant and machinery etc | - 33% on cost and 20% 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 is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

**Foreign currencies**

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

**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 31 DECEMBER 2013

2. **TANGIBLE FIXED ASSETS**

|                       | <b>Total<br/>£</b>         |
|-----------------------|----------------------------|
| <b>COST</b>           |                            |
| At 1 January 2013     | <b>11,740</b>              |
| Additions             | <b>8,978</b>               |
| At 31 December 2013   | <b><u>20,718</u></b>       |
| <b>DEPRECIATION</b>   |                            |
| At 1 January 2013     | <b>4,355</b>               |
| Charge for year       | <b>4,390</b>               |
| At 31 December 2013   | <b><u>8,745</u></b>        |
| <b>NET BOOK VALUE</b> |                            |
| At 31 December 2013   | <b><u>11,973</u></b>       |
| At 31 December 2012   | <b><u><u>7,385</u></u></b> |

3. **CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:

| Number: | Class:   | Nominal<br>value: | <b>31.12.13</b>        | 31.12.12        |
|---------|----------|-------------------|------------------------|-----------------|
|         |          |                   | <b>£</b>               | £               |
| 3       | Ordinary | £1                | <b><u><u>3</u></u></b> | <u><u>3</u></u> |