

Registered Number 06878585

BAY TREE COOKWARE LTD.

Abbreviated Accounts

30 April 2013

Abbreviated Balance Sheet as at 30 April 2013

	Notes	2013	2012
		£	£
Fixed assets			
Intangible assets	2	-	1,145
Tangible assets	3	-	1,479
		<u>-</u>	<u>2,624</u>
Current assets			
Stocks		45,799	38,594
Cash at bank and in hand		7,191	-
		<u>52,990</u>	<u>38,594</u>
Creditors: amounts falling due within one year		<u>(62,337)</u>	<u>(55,843)</u>
Net current assets (liabilities)		<u>(9,347)</u>	<u>(17,249)</u>
Total assets less current liabilities		<u>(9,347)</u>	<u>(14,625)</u>
Total net assets (liabilities)		<u>(9,347)</u>	<u>(14,625)</u>
Capital and reserves			
Called up share capital	4	100	100
Profit and loss account		(9,447)	(14,725)
Shareholders' funds		<u>(9,347)</u>	<u>(14,625)</u>

- For the year ending 30 April 2013 the company was entitled to exemption 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 in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the Board on 7 November 2013

And signed on their behalf by:

Gail Greer, Director

Notes to the Abbreviated Accounts for the period ended 30 April 2013

1 Accounting Policies

Basis of measurement and preparation of accounts

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

Turnover policy

The turnover shown in the profit and loss account represents amounts invoiced during the year, exclusive of Value Added Tax.

Tangible assets depreciation policy

Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Plant and Machinery 33% straight line

Intangible assets amortisation policy

Computer software and website development costs are amortised over three years using the straight line method.

2 Intangible fixed assets

	£
Cost	
At 1 May 2012	3,433
Additions	-
Disposals	-
Revaluations	-
Transfers	-
At 30 April 2013	<u>3,433</u>
Amortisation	
At 1 May 2012	2,288
Charge for the year	1,145
On disposals	-
At 30 April 2013	<u>3,433</u>
Net book values	
At 30 April 2013	<u><u>0</u></u>
At 30 April 2012	<u><u>1,145</u></u>

3 Tangible fixed assets

£

Cost

At 1 May 2012	4,435
Additions	303
Disposals	-
Revaluations	-
Transfers	-
At 30 April 2013	<u>4,738</u>

Depreciation

At 1 May 2012	2,956
Charge for the year	1,782
On disposals	-
At 30 April 2013	<u>4,738</u>

Net book values

At 30 April 2013	<u>0</u>
At 30 April 2012	<u>1,479</u>

4 Called Up Share Capital

Allotted, called up and fully paid:

	<i>2013</i>	<i>2012</i>
	<i>£</i>	<i>£</i>
100 Ordinary shares of £1 each	100	100

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