

Registered number
4396569

BodyBaster Limited
Abbreviated Accounts
31 March 2008

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BodyBaster Limited
Abbreviated Balance Sheet
as at 31 March 2008

	Notes	2008 £	2007 £
Fixed assets			
Tangible assets	2	623	489
Current assets			
Stocks		5,583	6,614
Debtors		17,533	806
Cash at bank and in hand		25,972	22,766
		<u>49,088</u>	<u>30,186</u>
Creditors: amounts falling due within one year		(15,484)	(9,537)
Net current assets		<u>33,604</u>	<u>20,649</u>
Net assets		<u>34,227</u>	<u>21,138</u>
Capital and reserves			
Called up share capital	3	100	100
Profit and loss account		34,127	21,038
Shareholder's funds		<u>34,227</u>	<u>21,138</u>

The director is satisfied that the company is entitled to exemption under Section 249A(1) of the Companies Act 1985 and that no member or members have requested an audit pursuant to section 249B(2) of the Act

The director acknowledges her responsibilities for

- (i) ensuring that the company keeps proper accounting records which comply with Section 221 of the Companies Act 1985, and
- (ii) preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of Section 226 of the Companies Act 1985, and which otherwise comply with the requirements of this Act relating to accounts, so far as applicable to the company

The accounts have been prepared in accordance with the special provisions relating to small companies within Part VII of the Companies Act 1985



Caroline M Wagsstaff
Director

Approved by the board on 17 June 2008

BodyBaster Limited
Notes to the Abbreviated Accounts
for the year ended 31 March 2008

1 Accounting policies

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2005)

Turnover

Turnover represents the invoiced value of goods and services supplied by the company, net of value added tax and trade discounts

Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives

Plant and machinery	25% straight line
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Stocks

Stock is valued at the lower of cost and net realisable value

Deferred taxation

Full provision is made for deferred taxation, if material, resulting from timing differences between the recognition of gains and losses in the accounts and their recognition for tax purposes. Deferred taxation is calculated on an un-discounted basis at the tax rates which are expected to apply in the periods when the timing differences will reverse.

Foreign currencies

Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated at the rate of exchange ruling at the balance sheet date. All differences are taken to the profit and loss account.

Leasing and hire purchase commitments

Assets held under finance leases and hire purchase contracts, which are those where substantially all the risks and rewards of ownership of the asset have passed to the company, are capitalised in the balance sheet and depreciated over their useful lives. The corresponding lease or hire purchase obligation is treated in the balance sheet as a liability.

The interest element of the rental obligations is charged to the profit and loss account over the period of the lease and represents a constant proportion of the balance of capital repayments outstanding.

Rentals paid under operating leases are charged to income on a straight line basis over the lease term.

Pensions

The company does not operate a pension scheme.

BodyBaster Limited
Notes to the Abbreviated Accounts
for the year ended 31 March 2008

2 Tangible fixed assets

£

Cost

At 1 April 2007

1,953

Additions

830

At 31 March 2008

2,783

Depreciation

At 1 April 2007

1,464

Charge for the year

696

At 31 March 2008

2,160

Net book value

At 31 March 2008

623

At 31 March 2007

489

3 Share capital

2008

2007

£

£

Authorised

Ordinary shares of £1 each

100

100

2008

2007

2008

2007

No

No

£

£

Allotted, called up and fully paid

Ordinary shares of £1 each

100

100

100

100