

THE BAKERY & DELICATESSEN LIMITED
ABBREVIATED UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2015

Dexter & Sharpe
Chartered Certified Accountants
Rolleston House
Bridge Street
Horncastle
Lincolnshire
LN9 5HZ

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FOR THE YEAR ENDED 31 AUGUST 2015**

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THE BAKERY & DELICATESSEN LIMITED

**COMPANY INFORMATION
FOR THE YEAR ENDED 31 AUGUST 2015**

DIRECTORS:

S N Clay
Miss J E Cobley

REGISTERED OFFICE:

14 The Broadway
Woodhall Spa
LN10 6ST

REGISTERED NUMBER:

06828036 (England and Wales)

ACCOUNTANTS:

Dexter & Sharpe
Chartered Certified Accountants
Rollestone House
Bridge Street
Horncastle
Lincolnshire
LN9 5HZ

ABBREVIATED BALANCE SHEET
31 AUGUST 2015

	Notes	2015 £	£	2014 £	£
FIXED ASSETS					
Intangible assets	2		4,500		6,000
Tangible assets	3		<u>15,781</u>		<u>18,016</u>
			20,281		24,016
CURRENT ASSETS					
Stocks		8,800		9,000	
Debtors		4,113		3,925	
Cash at bank and in hand		<u>47,135</u>		<u>93,253</u>	
		60,048		106,178	
CREDITORS					
Amounts falling due within one year		<u>23,926</u>		<u>36,786</u>	
NET CURRENT ASSETS			36,122		69,392
TOTAL ASSETS LESS CURRENT LIABILITIES			56,403		93,408
PROVISIONS FOR LIABILITIES			1,479		1,557
NET ASSETS			54,924		91,851
CAPITAL AND RESERVES					
Called up share capital	4		100		100
Profit and loss account			<u>54,824</u>		<u>91,751</u>
SHAREHOLDERS' FUNDS			54,924		91,851

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2015.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2015 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
- (b) of its profit or loss for each financial year in 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 18 May 2016 and were signed on its behalf by:

Miss J E Cobley - Director

**NOTES TO THE ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2015**

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 2009, is being amortised evenly over its estimated useful life of ten years.

Tangible fixed assets

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

Plant and machinery	- 20% on reducing balance
Fixtures and fittings	- 20% on reducing balance
Motor vehicles	- 25% on reducing balance
Computer equipment	- 20% on reducing balance

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.

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.

2. INTANGIBLE FIXED ASSETS

	Total £
COST	
At 1 September 2014 and 31 August 2015	<u>15,000</u>
AMORTISATION	
At 1 September 2014	9,000
Amortisation for year	<u>1,500</u>
At 31 August 2015	<u>10,500</u>
NET BOOK VALUE	
At 31 August 2015	<u>4,500</u>
At 31 August 2014	<u>6,000</u>

NOTES TO THE ABBREVIATED ACCOUNTS - continued
FOR THE YEAR ENDED 31 AUGUST 2015

3. TANGIBLE FIXED ASSETS

	Total £
COST	
At 1 September 2014	52,017
Additions	<u>1,806</u>
At 31 August 2015	<u>53,823</u>
DEPRECIATION	
At 1 September 2014	34,001
Charge for year	<u>4,041</u>
At 31 August 2015	<u>38,042</u>
NET BOOK VALUE	
At 31 August 2015	<u>15,781</u>
At 31 August 2014	<u>18,016</u>

4. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:				
Number:	Class:	Nominal value:	2015 £	2014 £
100	Ordinary	£1	<u>100</u>	<u>100</u>

5. TRANSACTIONS WITH DIRECTORS

The company trades from premises owned by the directors, Miss J.E. Cobley and Mr S.N. Clay. During the year the company paid a rent to the directors of £24,000 at a market rate and at arms length.

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.