

**REGISTERED NUMBER 06828036 (England and Wales)**

**THE BAKERY & DELICATESSEN LTD**  
**ABBREVIATED UNAUDITED ACCOUNTS**  
**FOR THE YEAR ENDED 31 AUGUST 2012**



Dexter & Sharpe  
Chartered Certified Accountants  
Rollestone House  
20-22 Bridge Street  
Horncastle  
Lincolnshire  
LN9 5HZ

**THE BAKERY & DELICATESSEN LTD (REGISTERED NUMBER 06828036)**

**CONTENTS OF THE ABBREVIATED ACCOUNTS  
FOR THE YEAR ENDED 31 AUGUST 2012**

---

	<b>Page</b>
<b>Company Information</b>	<b>1</b>
<b>Abbreviated Balance Sheet</b>	<b>2</b>
<b>Notes to the Abbreviated Accounts</b>	<b>3 to 4</b>

**THE BAKERY & DELICATESSEN LTD**  
**COMPANY INFORMATION**  
**FOR THE YEAR ENDED 31 AUGUST 2012**

---

**DIRECTORS**

S N Clay  
Miss J E Cobley

**SECRETARY**

**REGISTERED OFFICE.**

Bakery & Delicatessen  
14 The Broadway  
Woodhall Spa  
Lincolnshire  
LN10 6ST

**REGISTERED NUMBER**

06828036 (England and Wales)

**ACCOUNTANTS**

Dexter & Sharpe  
Chartered Certified Accountants  
Rollestone House  
20-22 Bridge Street  
Horncastle  
Lincolnshire  
LN9 5HZ

**THE BAKERY & DELICATESSEN LTD (REGISTERED NUMBER 06828036)**

**ABBREVIATED BALANCE SHEET  
31 AUGUST 2012**

		<b>2012</b>		<b>2011</b>	
	Notes	£	£	£	£
<b>FIXED ASSETS</b>					
Intangible assets	2		9,000		10,500
Tangible assets	3		<u>20,952</u>		<u>23,566</u>
			<b>29,952</b>		<b>34,066</b>
<b>CURRENT ASSETS</b>					
Stocks		9,000		8,576	
Debtors		1,338		3,309	
Cash at bank and in hand		<u>81,110</u>		<u>61,989</u>	
		<b>91,448</b>		<b>73,874</b>	
<b>CREDITORS</b>					
Amounts falling due within one year		<u>46,558</u>		<u>53,372</u>	
<b>NET CURRENT ASSETS</b>			<u><b>44,890</b></u>		<u><b>20,502</b></u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<b>74,842</b>		<b>54,568</b>
<b>PROVISIONS FOR LIABILITIES</b>			<u><b>1,148</b></u>		<u><b>996</b></u>
<b>NET ASSETS</b>			<u><u><b>73,694</b></u></u>		<u><u><b>53,572</b></u></u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	4		100		100
Profit and loss account			<u>73,594</u>		<u>53,472</u>
<b>SHAREHOLDERS' FUNDS</b>			<u><u><b>73,694</b></u></u>		<u><u><b>53,572</b></u></u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2012

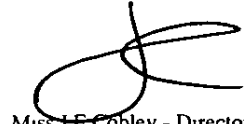
The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2012 in accordance with Section 476 of the Companies Act 2006

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
- (b) 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 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 26 November 2012 and were signed on its behalf by



Miss J E Cobley - Director

The notes form part of these abbreviated accounts

NOTES TO THE ABBREVIATED ACCOUNTS  
FOR THE YEAR ENDED 31 AUGUST 2012

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 or, if held under a finance lease, over the lease term, whichever is the shorter

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**

Assets obtained under hire purchase contracts or finance leases are capitalised in the balance sheet. Those held under hire purchase contracts are depreciated over their estimated useful lives. Those held under finance leases are depreciated over their estimated useful lives or the lease term, whichever is the shorter.

The interest element of these obligations is charged to the profit and loss account over the relevant period. The capital element of the future payments is treated as a liability.

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

	<b>Total £</b>
<b>COST</b>	
At 1 September 2011 and 31 August 2012	<u>15,000</u>
<b>AMORTISATION</b>	
At 1 September 2011	4,500
Amortisation for year	<u>1,500</u>
At 31 August 2012	<u>6,000</u>
<b>NET BOOK VALUE</b>	
At 31 August 2012	<u>9,000</u>
At 31 August 2011	<u>10,500</u>

**THE BAKERY & DELICATESSEN LTD (REGISTERED NUMBER. 06828036)**

**NOTES TO THE ABBREVIATED ACCOUNTS - continued  
FOR THE YEAR ENDED 31 AUGUST 2012**

**3 TANGIBLE FIXED ASSETS**

	<b>Total £</b>
<b>COST</b>	
At 1 September 2011	42,116
Additions	3,088
	<u>45,204</u>
At 31 August 2012	<u>45,204</u>
<b>DEPRECIATION</b>	
At 1 September 2011	18,550
Charge for year	5,702
	<u>24,252</u>
At 31 August 2012	<u>24,252</u>
<b>NET BOOK VALUE</b>	
At 31 August 2012	<u>20,952</u>
At 31 August 2011	<u>23,566</u>

**4 CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid Number	Class	Nominal value £1	2012 £ <u>100</u>	2011 £ <u>100</u>
100	Ordinary			

**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.