REGISTRAR

BELLISSIMO (BOLTON) LIMITED

UNAUDITED ABBREVIATED ACCOUNTS

31st JULY 2006

WILDS LIMITED
Chartered Accountants
Lancaster House
70-76 Blackburn Street
Radcliffe
Manchester
M26 2JW

BELLISSIMO (BOLTON) LIMITED

ABBREVIATED ACCOUNTS

YEAR ENDED 31st JULY 2006

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BELLISSIMO (BOLTON) LIMITED

ABBREVIATED BALANCE SHEET

31st JULY 2006

	Note	£	2006 £
FIXED ASSETS	2		
Tangible assets			2,253
CURRENT ASSETS			
Stocks		1,500	
Debtors		539	
Cash at bank and in hand		299	
		2,338	
CREDITORS: Amounts falling due within one year		2,969	
NET CURRENT LIABILITIES			(631)
TOTAL ASSETS LESS CURRENT LIABILITIES			1,622
CAPITAL AND RESERVES			
Called-up equity share capital	3		100
Profit and loss account			1,522
SHAREHOLDERS' FUNDS			1,622

The director is satisfied that the company is entitled to exemption from the provisions of the Companies Act 1985 (the Act) relating to the audit of the financial statements for the year by virtue of section 249A(1), and that no member or members have requested an audit pursuant to section 249B(2) of the Act

The director acknowledges her responsibility for
(i) ensuring that the company keeps proper accounting records which comply with section 221 of the Act, and
(ii) preparing financial statements 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, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the company

These abbreviated accounts have been prepared in accordance with the special provisions for small companies under Part VII of the Companies Act 1985

These abbreviated accounts were approved and signed by the director on 26th March 2007

MRS W NISSEN
Director

The notes on pages 2 to 3 form part of these abbreviated accounts

BELLISSIMO (BOLTON) LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS

YEAR ENDED 31st JULY 2006

1. **ACCOUNTING POLICIES**

   Basis of accounting

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

   Turnover

   The turnover shown in the profit and loss account represents amounts receivable for goods and services provided during the year, exclusive of Value Added Tax

   In respect of long-term contracts and contracts for on-going services, turnover represents the value of work done in the year, including estimates of amounts not invoiced Turnover in respect of long-term contracts and contracts for on-going services is recognised by reference to the stage of completion

   Fixed assets

   All fixed assets are initially recorded at cost

   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

   Equipment   -   20% Straight line

   Stocks

   Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items

   Deferred taxation

   Provision is made for deferred tax in respect of all timing differences that have originated but not reversed by the balance sheet date at the rate that would apply when timing differences are expected to reverse

   Financial instruments

   Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as either financial assets, financial liabilities or equity instruments An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities

BELLISSIMO (BOLTON) LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS

YEAR ENDED 31st JULY 2006

2. FIXED ASSETS

	Tangible Assets £
COST	
Additions	2,816
At 31st July 2006	2,816
DEPRECIATION	
Charge for year	563
At 31st July 2006	563
NET BOOK VALUE	
At 31st July 2006	2,253

3. SHARE CAPITAL

Authorised share capital:

	2006 £
100 Ordinary shares of £1 each	100

Allotted, called up and fully paid:

	No	£
Ordinary shares of £1 each	100	100