

**REGISTERED NUMBER: 5042822 (England and Wales)**

**ABBREVIATED ACCOUNTS  
FOR THE YEAR ENDED 31 JANUARY 2010  
FOR  
PBD LIMITED**

TUESDAY



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26/10/2010  
COMPANIES HOUSE

**PBD LIMITED (REGISTERED NUMBER: 5042822)**

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FOR THE YEAR ENDED 31 JANUARY 2010**

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**PBD LIMITED**  
**COMPANY INFORMATION**  
**FOR THE YEAR ENDED 31 JANUARY 2010**

**DIRECTORS:**

B Jarega  
Mrs D Darby  
D Jarega

**SECRETARY:**

B Jarega

**REGISTERED OFFICE:**

Regent Chambers  
Barn Street  
Oldham  
Lancashire  
OL1 1LP

**REGISTERED NUMBER:**

5042822 (England and Wales)

**ACCOUNTANTS:**

CP Waites  
Chartered Accountants  
24 St Cuthberts Way  
Darlington  
Co Durham  
DL1 1GB

**PBD LIMITED (REGISTERED NUMBER: 5042822)**

**ABBREVIATED BALANCE SHEET  
31 JANUARY 2010**

	Notes	2010 £	2009 £
<b>FIXED ASSETS</b>			
Intangible assets	2	5,101	6,101
Tangible assets	3	<u>20,490</u>	<u>24,074</u>
		25,591	30,175
<b>CURRENT ASSETS</b>			
Stocks		1,637	2,000
Debtors		3,474	3,081
Cash at bank and in hand		<u>7,391</u>	<u>9,452</u>
		12,502	14,533
<b>CREDITORS</b>			
Amounts falling due within one year	4	<u>76,620</u>	<u>77,740</u>
<b>NET CURRENT LIABILITIES</b>		(64,118)	(63,207)
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		(38,527)	(33,032)
<b>CREDITORS</b>			
Amounts falling due after more than one year	4	<u>22,159</u>	<u>26,624</u>
<b>NET LIABILITIES</b>		<u>(60,686)</u>	<u>(59,656)</u>
<b>CAPITAL AND RESERVES</b>			
Called up share capital	5	120	120
Profit and loss account		<u>(60,806)</u>	<u>(59,776)</u>
<b>SHAREHOLDERS' FUNDS</b>		<u>(60,686)</u>	<u>(59,656)</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 January 2010

The members have not required the company to obtain an audit of its financial statements for the year ended 31 January 2010 in accordance with Section 476 of the Companies Act 2006

The directors acknowledge their responsibilities for

- 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 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

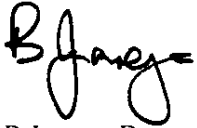
The notes form part of these abbreviated accounts

**PBD LIMITED (REGISTERED NUMBER: 5042822)**

**ABBREVIATED BALANCE SHEET - continued**  
**31 JANUARY 2010**

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 25 October 2010 and were signed on its behalf by

A handwritten signature in black ink, appearing to read 'B Jarega', with a horizontal line at the end.

B Jarega - Director

The notes form part of these abbreviated accounts

NOTES TO THE ABBREVIATED ACCOUNTS  
FOR THE YEAR ENDED 31 JANUARY 2010

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 services and goods, excluding value added tax

**Intangible fixed assets**

The initial franchise fee is amortised over a period of ten years in line with the franchise agreement

**Tangible fixed assets**

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

Equipment, fixtures and fittings - 10% on cost

**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

2 INTANGIBLE FIXED ASSETS

	Total £
<b>COST</b>	
At 1 February 2009 and 31 January 2010	<u>10,000</u>
<b>AMORTISATION</b>	
At 1 February 2009	3,899
Charge for year	<u>1,000</u>
At 31 January 2010	<u>4,899</u>
<b>NET BOOK VALUE</b>	
At 31 January 2010	<u>5,101</u>
At 31 January 2009	<u>6,101</u>

NOTES TO THE ABBREVIATED ACCOUNTS - continued  
FOR THE YEAR ENDED 31 JANUARY 2010

3 TANGIBLE FIXED ASSETS

	Total £
<b>COST</b>	
At 1 February 2009	39,436
Additions	<u>400</u>
At 31 January 2010	<u>39,836</u>
<b>DEPRECIATION</b>	
At 1 February 2009	15,362
Charge for year	<u>3,984</u>
At 31 January 2010	<u>19,346</u>
<b>NET BOOK VALUE</b>	
At 31 January 2010	<u>20,490</u>
At 31 January 2009	<u>24,074</u>

4 CREDITORS

Creditors include an amount of £26,519 (2009 - £30,803) for which security has been given

They also include the following debts falling due in more than five years

	2010 £	2009 £
Repayable by instalments	<u>3,359</u>	<u>6,297</u>

5 CALLED UP SHARE CAPITAL

Allotted, issued and fully paid Number	Class	Nominal value	2010 £	2009 £
120	Ordinary	£1	<u>120</u>	<u>120</u>