

REGISTERED NUMBER 6828036 (England and Wales)

THE BAKERY & DELICATESSEN LTD
ABBREVIATED UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2011

MONDAY



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28/05/2012

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COMPANIES HOUSE

Dexter & Sharpe
Chartered Certified Accountants
Rollestone House
20-22 Bridge Street
Horncastle
Lincolnshire
LN9 511Z

THE BAKERY & DELICATESSEN LTD
CONTENTS OF THE ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2011

	Page
Company Information	1
Abbreviated Balance Sheet	2
Notes to the Abbreviated Accounts	3 to 4

THE BAKERY & DELICATESSEN LTD
COMPANY INFORMATION
FOR THE YEAR ENDED 31 AUGUST 2011

DIRECTORS

S N Clay
Miss J E Cobley

SECRETARY

REGISTERED OFFICE

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

REGISTERED NUMBER

6828036 (England and Wales)

ACCOUNTANTS

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

THE BAKERY & DELICATESSEN LTD

**ABBREVIATED BALANCE SHEET
31 AUGUST 2011**

	Notes	2011 £	2010 £
FIXED ASSETS			
Intangible assets	2	10,500	12,000
Tangible assets	3	23,566	23,645
		<u>34,066</u>	<u>35,645</u>
CURRENT ASSETS			
Stocks		8,576	14,227
Debtors		3,309	1,517
Cash at bank and in hand		61,989	55,705
		<u>73,874</u>	<u>71,449</u>
CREDITORS			
Amounts falling due within one year	4	53,372	80,489
NET CURRENT ASSETS/(LIABILITIES)		<u>20,502</u>	<u>(9,040)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>54,568</u>	<u>26,605</u>
PROVISIONS FOR LIABILITIES		<u>996</u>	<u>25</u>
NET ASSETS		<u>53,572</u>	<u>26,580</u>
CAPITAL AND RESERVES			
Called up share capital	5	100	100
Profit and loss account		53,472	26,480
SHAREHOLDERS' FUNDS		<u>53,572</u>	<u>26,580</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2011

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2011 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 17 May 2012 and were signed on its behalf by


Miss J E Cobley - Director

The notes form part of these abbreviated accounts

THE BAKERY & DELICATESSEN LTD
NOTES TO THE ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2011

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

	Total £
COST	
At 1 September 2010	
and 31 August 2011	<u>15,000</u>
AMORTISATION	
At 1 September 2010	3,000
Charge for year	<u>1,500</u>
At 31 August 2011	<u>4,500</u>
NET BOOK VALUE	
At 31 August 2011	<u>10,500</u>
At 31 August 2010	<u>12,000</u>

THE BAKERY & DELICATESSEN LTD

**NOTES TO THE ABBREVIATED ACCOUNTS - continued
FOR THE YEAR ENDED 31 AUGUST 2011**

3 TANGIBLE FIXED ASSETS

	Total £
COST	
At 1 September 2010	37,364
Additions	8,752
Disposals	(4,000)
At 31 August 2011	<u>42,116</u>
DEPRECIATION	
At 1 September 2010	13,719
Charge for year	4,831
At 31 August 2011	<u>18,550</u>
NET BOOK VALUE	
At 31 August 2011	<u>23,566</u>
At 31 August 2010	<u>23,645</u>

4 CREDITORS

Creditors include an amount of £0 (2010 - £3,013) for which security has been given

5 CALLED UP SHARE CAPITAL

Number	Class	Nominal value £1	2011 £	2010 £
100	Ordinary		<u>100</u>	<u>100</u>

6 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 £10,846 at a market rate and at arms length.