

REGISTERED NUMBER 6828036 (England and Wales)

THE BAKERY & DELICATESSEN LTD
ABBREVIATED UNAUDITED ACCOUNTS
FOR THE PERIOD 6 APRIL 2009 TO 31 AUGUST 2009

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

WEDNESDAY



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THE BAKERY & DELICATESSEN LTD (REGISTERED NUMBER 6828036)

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FOR THE PERIOD 6 APRIL 2009 TO 31 AUGUST 2009

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THE BAKERY & DELICATESSEN LTD
COMPANY INFORMATION
FOR THE PERIOD 6 APRIL 2009 TO 31 AUGUST 2009

DIRECTOR

Mrs S A Cobley

SECRETARIES

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 (REGISTERED NUMBER 6828036)

ABBREVIATED BALANCE SHEET
31 AUGUST 2009

	Notes	£	£
FIXED ASSETS			
Intangible assets	2		13,500
Tangible assets	3		27,732
			<u>41,232</u>
CURRENT ASSETS			
Stocks		11,800	
Debtors		2,326	
Cash at bank and in hand		76,787	
		<u>90,913</u>	
CREDITORS			
Amounts falling due within one year	4	103,126	
NET CURRENT LIABILITIES			<u>(12,213)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			29,019
CREDITORS			
Amounts falling due after more than one year	4		3,013
NET ASSETS			<u>26,006</u>
CAPITAL AND RESERVES			
Called up share capital	5		100
Profit and loss account			25,906
SHAREHOLDERS' FUNDS			<u>26,006</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 31 August 2009

The members have not required the company to obtain an audit of its financial statements for the period ended 31 August 2009 in accordance with Section 476 of the Companies Act 2006

The director acknowledges her 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 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 director on 18 March 2010 and were signed by



Mrs S A Cobley - Director

The notes form part of these abbreviated accounts

NOTES TO THE ABBREVIATED ACCOUNTS
FOR THE PERIOD 6 APRIL 2009 TO 31 AUGUST 2009

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.

2 INTANGIBLE FIXED ASSETS

	Total £
COST	
Additions	15,000
At 31 August 2009	15,000
AMORTISATION	
Charge for period	1,500
At 31 August 2009	1,500
NET BOOK VALUE	
At 31 August 2009	13,500

THE BAKERY & DELICATESSEN LTD (REGISTERED NUMBER. 6828036)

NOTES TO THE ABBREVIATED ACCOUNTS - continued
FOR THE PERIOD 6 APRIL 2009 TO 31 AUGUST 2009

3 TANGIBLE FIXED ASSETS

	Total £
COST	
Additions	35,165
At 31 August 2009	35,165
DEPRECIATION	
Charge for period	7,433
At 31 August 2009	7,433
NET BOOK VALUE	
At 31 August 2009	27,732

4 CREDITORS

Creditors include an amount of £6,630 for which security has been given

5 CALLED UP SHARE CAPITAL

Allotted, issued and fully paid Number	Class	Nominal value £1	£
100	Ordinary		100

6 TRANSACTIONS WITH DIRECTOR

On 6 April 2009 the company purchased fixed assets and stock from the director's previous business for the market value of £32,000 and £8,717 respectively. It also acquired the goodwill of the director's previous business for £15,000.