

Registration number 3438321

Konditor & Cook Limited
Abbreviated accounts
for the year ended 31 March 2007

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Konditor & Cook Limited

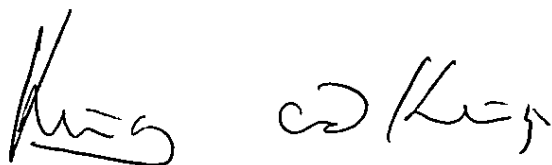
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Konditor & Cook Limited

**Accountants' report on the unaudited financial statements to the directors of
Konditor & Cook Limited**

As described on the balance sheet you are responsible for the preparation of the financial statements for the year ended 31 March 2007 set out on pages 2 to 6 and you consider that the company is exempt from an audit. In accordance with your instructions we have compiled these unaudited financial statements, in order to assist you to fulfil your statutory responsibilities, from the accounting records and information supplied to us.

Two handwritten signatures in black ink. The first signature is 'King' and the second is 'Cook'.

**King & King
Chartered Accountants
Roxburghe House
273/287 Regent Street
London**

W1B 2HA

Date: 30 January 2008

Konditor & Cook Limited

**Abbreviated balance sheet
as at 31 March 2007**

		2007		2006	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	2		715,924		391,381
Investments	2		450,000		-
			<u>1,165,924</u>		<u>391,381</u>
Current assets					
Stocks		23,151		25,649	
Debtors		293,120		187,384	
Cash at bank and in hand		11,239		558,283	
		<u>327,510</u>		<u>771,316</u>	
Creditors' amounts falling due within one year		<u>(659,866)</u>		<u>(497,082)</u>	
Net current (liabilities)/assets			<u>(332,356)</u>		<u>274,234</u>
Total assets less current liabilities			833,568		665,615
Creditors: amounts falling due after more than one year	3		(48,165)		(137,535)
Provisions for liabilities			<u>(23,244)</u>		<u>(14,229)</u>
Net assets			<u>762,159</u>		<u>513,851</u>
Capital and reserves					
Called up share capital	4		2		2
Profit and loss account			<u>762,157</u>		<u>513,849</u>
Shareholders' funds			<u>762,159</u>		<u>513,851</u>

The directors' statements required by Section 249B(4) are shown on the following page which forms part of this Balance Sheet

The notes on pages 4 to 6 form an integral part of these financial statements.

Konditor & Cook Limited

Abbreviated balance sheet (continued)

**Directors' statements required by Section 249B(4)
for the year ended 31 March 2007**

In approving these abbreviated accounts as directors of the company we hereby confirm

(a) that for the year stated above the company was entitled to the exemption conferred by Section 249A(1) of the Companies Act 1985 ,

(b) that no notice has been deposited at the registered office of the company pursuant to Section 249B(2) requesting that an audit be conducted for the year ended 31 March 2007 and

(c) that we acknowledge our responsibilities for

(1) ensuring that the company keeps accounting records which comply with Section 221, and

(2) 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 year then ended in accordance with the requirements of Section 226 and which otherwise comply with the provisions of the Companies Act relating to financial statements, so far as applicable to the company

These abbreviated accounts have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 and the Financial Reporting Standard for Smaller Entities (effective January 2005) relating to small companies

The abbreviated accounts were approved by the Board on 30 January 2008 and signed on its behalf by

G Jenne
Director

A handwritten signature in black ink, appearing to read 'G Jenne', written in a cursive style.

The notes on pages 4 to 6 form an integral part of these financial statements.

Konditor & Cook Limited

Notes to the abbreviated financial statements for the year ended 31 March 2007

1. Accounting policies

1.1. Accounting convention

The accounts are prepared under the historical cost convention and in accordance with applicable accounting standards, and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2005)

1.2. Turnover

Turnover represents the total invoice value, excluding value added tax, of sales made during the year

1.3. Tangible fixed assets and depreciation

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows

Leasehold properties	-	Straight line over the life of the lease
Leasehold improvements		25% on reducing balance basis
Plant and machinery	-	20% on reducing balance basis
Fixtures, fittings and equipment	-	20% on reducing balance basis

1.4. Leasing

Rentals payable under operating leases are charged against income on a straight line basis over the lease term

1.5. Investments

Fixed asset investments are stated at cost less provision for permanent diminution in value

1.6. Stock

Stock is valued at the lower of cost and net realisable value

1.7. Pensions

The pension costs charged in the financial statements represent the contribution payable by the company during the year

The regular cost of providing retirement pensions and related benefits is charged to the profit and loss account over the employees' service lives on the basis of a constant percentage of earnings

Konditor & Cook Limited

Notes to the abbreviated financial statements for the year ended 31 March 2007

continued

1.8. Deferred taxation

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more, or a right to pay less or to receive more, tax, with the following exceptions

Provision is made for tax on gains arising from the revaluation (and similar fair value adjustments) of fixed assets, and gains on disposal of fixed assets that have been rolled over into replacement assets, only to the extent that, at the balance sheet date, there is a binding agreement to dispose of the assets concerned. However, no provision is made where, on the basis of all available evidence at the balance sheet date, it is more likely than not that the taxable gain will be rolled over into replacement assets and charged to tax only where the replacement assets are sold,

Provision is made for deferred tax that would arise on remittance of the retained earnings of overseas subsidiaries, associates and joint ventures only to the extent that, at the balance sheet date, dividends have been accrued as receivable,

Deferred tax assets are recognised only to the extent that the directors consider that it is more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted

Deferred tax is measured on an undiscounted basis at the tax rates that are expected to apply in the periods in which timing differences reverse, based on tax rates and laws enacted or substantively enacted at the balance sheet date

1.9. Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at the rates of exchange prevailing at the accounting date. Transactions in foreign currencies are recorded at the date of the transactions. All differences are taken to the Profit and Loss account

Konditor & Cook Limited

Notes to the abbreviated financial statements for the year ended 31 March 2007

continued

2. Fixed assets	Tangible fixed assets £	Investments £	Total £
Cost			
At 1 April 2006	1,122,980	-	1,122,980
Additions	460,255	450,000	910,255
At 31 March 2007	1,583,235	450,000	2,033,235
Depreciation and			
At 1 April 2006	731,597	-	731,597
Charge for year	135,714	-	135,714
At 31 March 2007	867,311	-	867,311
Net book values			
At 31 March 2007	715,924	450,000	1,165,924
At 31 March 2006	391,383	-	391,381
3. Creditors, amounts falling due after more than one year		2007 £	2006 £
Creditors include the following			
4. Share capital		2007 £	2006 £
Authorised			
100,000 Ordinary shares of £1 each		100,000	100,000
Allotted, called up and fully paid			
2 Ordinary shares of £1 each		2	2
Equity Shares			
2 Ordinary shares of £1 each		2	2