

UNAUDITED ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2005
FOR
COOLDELIGHT DESSERTS LIMITED



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COMPANIES HOUSE

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COOLDELIGHT DESSERTS LIMITED
CONTENTS OF THE ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2005

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

COOLDELIGHT DESSERTS LIMITED
COMPANY INFORMATION
FOR THE YEAR ENDED 31 MARCH 2005

DIRECTOR:	S W Binns
SECRETARY:	Mrs L S Lever
REGISTERED OFFICE:	Norden House 796b Edenfield Road Rochdale Lancashire OL12 7RB
REGISTERED NUMBER:	4370310 (England and Wales)
ACCOUNTANTS:	Steggles & Co 11 Peel Street Farnworth Bolton Lancashire BL4 8AA
BANKERS:	Royal bank of Scotland plc 27 Bridge Street Ramsbottom Bury Lancashire BL0 9AD

COOLDELIGHT DESSERTS LIMITED

**ABBREVIATED BALANCE SHEET
31 MARCH 2005**

	Notes	31.3.05 £	£	31.3.04 £	£
FIXED ASSETS					
Tangible assets	2		47,584		-
CURRENT ASSETS					
Stocks		166,340		-	
Debtors		300,770		-	
Cash at bank and in hand		36,400		1	
		<u>503,510</u>		<u>1</u>	
CREDITORS					
Amounts falling due within one year	3	520,343		-	
		<u></u>		<u></u>	
NET CURRENT (LIABILITIES)/ASSETS			<u>(16,833)</u>		<u>1</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>30,751</u>		<u>1</u>
CREDITORS					
Amounts falling due after more than one year	3		27,085		-
			<u>3,666</u>		<u>1</u>
			<u></u>		<u></u>
CAPITAL AND RESERVES					
Called up share capital	4		100		1
Profit and loss account			3,566		-
			<u>3,666</u>		<u>1</u>
SHAREHOLDERS' FUNDS			<u></u>		<u></u>

The company is entitled to exemption from audit under Section 249A(1) of the Companies Act 1985 for the year ended 31 March 2005.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2005 in accordance with Section 249B(2) of the Companies Act 1985.

The director acknowledges his responsibilities for:

- ensuring that the company keeps accounting records which comply with Section 221 of the Companies Act 1985 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 Section 226 and which otherwise comply with the requirements of the Companies Act 1985 relating to financial statements, so far as applicable to the company.

The notes form part of these abbreviated accounts

COOLDELIGHT DESSERTS LIMITED

ABBREVIATED BALANCE SHEET - continued
31 MARCH 2005

These abbreviated accounts have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies and with the Financial Reporting Standard for Smaller Entities (effective June 2002).

ON BEHALF OF THE BOARD:

A handwritten signature in black ink, appearing to read 'S W Binns', followed by a horizontal line.

S W Binns - Director

Approved by the Board on 9 January 2006

The notes form part of these abbreviated accounts

COOLDELIGHT DESSERTS LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2005

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 June 2002).

Turnover

Turnover represents net invoiced sales of goods, excluding value added tax.

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 etc	- 33% on cost and 25% on cost
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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 as incurred.

2. TANGIBLE FIXED ASSETS

	Total £
COST	
Additions	52,362
At 31 March 2005	52,362
DEPRECIATION	
Charge for year	4,778
At 31 March 2005	4,778
NET BOOK VALUE	
At 31 March 2005	47,584

COOLDELIGHT DESSERTS LIMITED

**NOTES TO THE ABBREVIATED ACCOUNTS - continued
FOR THE YEAR ENDED 31 MARCH 2005**

3. CREDITORS

The following secured debts are included within creditors:

	31.3.05	31.3.04
	£	£
Finance leases	42,758	-
	<u><u> </u></u>	<u><u> </u></u>

4. CALLED UP SHARE CAPITAL

Authorised:

Number:	Class:	Nominal value:	31.3.05	31.3.04
			£	£
1,000	Ordinary	£1	1,000	1,000
			<u><u> </u></u>	<u><u> </u></u>

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	31.3.05	31.3.04
			£	£
100	Ordinary	£1	100	1
(31.3.04 - 1)			<u><u> </u></u>	<u><u> </u></u>

The following shares were allotted and fully paid for cash at par during the year:

99 Ordinary shares of £1 each