

REGISTERED NUMBER: 4370310 (England and Wales)

ABBREVIATED UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2007
FOR
COOLDELIGHT DESSERTS LIMITED

SATURDAY



A57

AWW10WA8

12/01/2008

530

COMPANIES HOUSE

COOLDELIGHT DESSERTS LIMITED
CONTENTS OF THE ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2007

	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 2007

DIRECTOR: S W Binns

SECRETARY: Mrs L S Lever

REGISTERED OFFICE: Suite 4 Havana House
Cuba Business Park
Bolton Road North
Ramsbottom
Lancashire
BL0 ONE

REGISTERED NUMBER: 4370310 (England and Wales)

ACCOUNTANTS: Steggles & Co
2A 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 2007**

	Notes	31.3 07 £	£	31 3 06 £	£
FIXED ASSETS					
Tangible assets	2		108,590		67,498
CURRENT ASSETS					
Stocks		235,232		149,771	
Debtors		690,039		415,821	
Cash at bank and in hand		7,019		1,508	
		<u>932,290</u>		<u>567,100</u>	
CREDITORS					
Amounts falling due within one year	3	<u>828,402</u>		<u>523,498</u>	
NET CURRENT ASSETS			<u>103,888</u>		<u>43,602</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>212,478</u>		<u>111,100</u>
CREDITORS					
Amounts falling due after more than one year	3		(50,401)		(42,484)
PROVISIONS FOR LIABILITIES			<u>(4,237)</u>		<u>(2,186)</u>
NET ASSETS			<u><u>157,840</u></u>		<u><u>66,430</u></u>
CAPITAL AND RESERVES					
Called up share capital	4		100		100
Profit and loss account			<u>157,740</u>		<u>66,330</u>
SHAREHOLDERS' FUNDS			<u><u>157,840</u></u>		<u><u>66,430</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 2007

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2007 in accordance with Section 249B(2) of the Companies Act 1985

The director acknowledges his responsibilities for

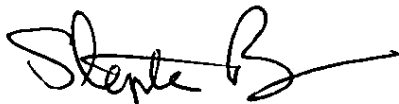
- ensuring that the company keeps accounting records which comply with Section 221 of the Companies Act 1985 and
- preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year 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 2007

These abbreviated accounts have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies

The financial statements were approved by the director on 31 December 2007 and were signed by

A handwritten signature in black ink, appearing to read 'Stephen B', with a long horizontal stroke extending to the right.

S W Binns - Director

The notes form part of these abbreviated accounts

COOLDELIGHT DESSERTS LIMITED

**NOTES TO THE ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2007**

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 January 2007)

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
-------------------------	----------------------------------

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.

COOLDELIGHT DESSERTS LIMITED

**NOTES TO THE ABBREVIATED ACCOUNTS - continued
FOR THE YEAR ENDED 31 MARCH 2007**

2 TANGIBLE FIXED ASSETS

	Total £
COST	
At 1 April 2006	93,733
Additions	100,957
Disposals	<u>(51,162)</u>
At 31 March 2007	<u>143,528</u>
DEPRECIATION	
At 1 April 2006	26,234
Charge for year	40,083
Eliminated on disposal	<u>(31,379)</u>
At 31 March 2007	<u>34,938</u>
NET BOOK VALUE	
At 31 March 2007	<u>108,590</u>
At 31 March 2006	<u>67,499</u>

3. CREDITORS

The following secured debts are included within creditors:

	31.3.07	31.3.06
	£	£
Hire purchase contracts and finance leases	79,764	67,300
Amount due to Factors	<u>214,293</u>	<u>112,994</u>
	<u>294,057</u>	<u>180,294</u>

4. CALLED UP SHARE CAPITAL

Authorised Number:	Class	Nominal value.	31.3.07	31.3.06
			£	£
1,000	Ordinary	£1	<u>1,000</u>	<u>1,000</u>
Allotted, issued and fully paid. Number:	Class:	Nominal value:	31.3.07	31.3.06
			£	£
100	Ordinary	£1	<u>100</u>	<u>100</u>