

Copy for Registrar

Registered number: 05089921

B & S CONFECTIONERY LIMITED

UNAUDITED

ABBREVIATED ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2013

FRIDAY



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A2HSDRVU
27/09/2013
COMPANIES HOUSE

#454

B & S CONFECTIONERY LIMITED
05089921

ABBREVIATED BALANCE SHEET
AS AT 31 MARCH 2013

	Note	£	2013 £	£	2012 £
FIXED ASSETS					
Tangible assets	2		4,281		5,048
CURRENT ASSETS					
Stocks		19,418		23,863	
Debtors		8,309		8,827	
Cash at bank and in hand		18,110		36,087	
		<u>45,837</u>		<u>68,777</u>	
CREDITORS: amounts falling due within one year		<u>(25,537)</u>		<u>(42,010)</u>	
NET CURRENT ASSETS			<u>20,300</u>		<u>26,767</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>24,581</u>		<u>31,815</u>
PROVISIONS FOR LIABILITIES					
Deferred tax			<u>(856)</u>		<u>(840)</u>
NET ASSETS			<u><u>23,725</u></u>		<u><u>30,975</u></u>
CAPITAL AND RESERVES					
Called up share capital	3		1		1
Profit and loss account			<u>23,724</u>		<u>30,974</u>
SHAREHOLDERS' FUNDS			<u><u>23,725</u></u>		<u><u>30,975</u></u>

The Director considers that the Company is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the Company to obtain an audit for the year in question in accordance with section 476 of the Act

The Director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and for preparing financial statements which give a true and fair view of the state of affairs of the Company as at 31 March 2013 and of its profit for the year in accordance with the requirements of sections 394 and 395 of the Act and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the Company

B & S CONFECTIONERY LIMITED

**ABBREVIATED BALANCE SHEET (continued)
AS AT 31 MARCH 2013**

The abbreviated accounts, which have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006, were approved and authorised for issue by the board and were signed on its behalf on 15 September 2013


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S Sims
Director

The notes on pages 3 to 4 form part of these financial statements

B & S CONFECTIONERY LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2013

1. ACCOUNTING POLICIES

1.1 Basis of preparation of financial statements

The full financial statements, from which these abbreviated accounts have been extracted, have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008)

1.2 Turnover

Turnover comprises revenue recognised by the Company in respect of goods and services supplied during the year, exclusive of Value Added Tax and trade discounts. Turnover is recognised when the goods have been dispatched.

1.3 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Plant & machinery	- 20% Reducing balance
Motor vehicles	- 25% Reducing balance
Fixtures & fittings	- 15% Reducing balance
Office equipment	- 25% Reducing balance

1.4 Deferred taxation

Full provision is made for deferred tax assets and liabilities arising from all timing differences between the recognition of gains and losses in the financial statements and recognition in the tax computation.

A net deferred tax asset is recognised only if it can be regarded as 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 assets and liabilities are calculated at the tax rates expected to be effective at the time the timing differences are expected to reverse.

Deferred tax assets and liabilities are not discounted.

B & S CONFECTIONERY LIMITED

**NOTES TO THE ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2013**

2. TANGIBLE FIXED ASSETS

	£
Cost	
At 1 April 2012	9,871
Additions	548
At 31 March 2013	10,419
Depreciation	
At 1 April 2012	4,823
Charge for the year	1,315
At 31 March 2013	6,138
Net book value	
At 31 March 2013	4,281
At 31 March 2012	5,048

3. SHARE CAPITAL

	2013 £	2012 £
Allotted, called up and fully paid		
1 Ordinary share of £1	1	1