Company Registration No. 8937421 (England and Wales)

BRIGHT SPARKS 4KIDS LIMITED
ABBREVIATED UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2016

BRIGHT SPARKS 4KIDS LIMITED
ABBREVIATED BALANCE SHEET
AS AT 31 MARCH 2016

	Notes	2016 £	2015 £
Fixed assets			
Tangible assets	2	961	1,281
Current assets			
Stocks		7,139	2,910
Debtors		3,850	1,136
Cash at bank and in hand		4,547	2,608
		15,536	6,654
Creditors: amounts falling due within one year		(27,965)	(17,840)
Net current liabilities		(12,429)	(11,186)
Net liabilities		(11,468)	(9,905)
Capital and reserves			
Called up share capital	3	100	100
Profit and loss account		(11,568)	(10,005)
Total shareholders' funds		(11,468)	(9,905)

For the year ending 31 March 2016 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

Approved by the board on 22 December 2016

S.C. Jones
Director

Company Registration No. 8937421

BRIGHT SPARKS 4KIDS LIMITED
NOTES TO THE ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2016

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

Turnover

Turnover represents the value, net of VAT and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

Tangible fixed assets policy

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives:

Plant & machinery	25% Reducing balance basis

Stocks

Stocks and work-in-progress are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items. Cost includes all direct expenditure and an appropriate proportion of fixed and variable overheads.

Cash flow

The accounts do not include a cash flow statement because the company, as a small reporting entity, is exempt from the requirement to prepare such a statement under the Financial Reporting Standard for Smaller Entities (effective April 2008).

2 Tangible fixed assets

	Plant & machinery £
Cost	
At 1 April 2015	1,708
At 31 March 2016	1,708
Depreciation	
At 1 April 2015	427
Charge for the year	320
At 31 March 2016	747
Net book value	
At 31 March 2016	961
At 31 March 2015	1,281

3 Share capital

	2016 £	2015 £
Allotted, called up and fully paid:		
100 Ordinary shares of £1 each	100	100

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.