Registered Number SC273523

Paul Bradford Sugarcraft School Ltd

Abbreviated Accounts

31 August 2011

Company Information

Registered Office:
Cupcake Cafe Bar
Westerwood Farm
Torphichen
EH48 4NQ

Reporting Accountants:
Martin Robertson Associates Ltd

5 Kings Court
Falkirk
FK1 1PG

Paul Bradford Sugarcraft School Ltd **Registered Number SC273523**

Balance Sheet as at 31 August 2011

	Notes	2011		2010	
		£	£	£	£
Fixed assets					
Intangible	2		0		20,992
Tangible	3		8,006		18,833
			8,006		39,825
Current assets					
Stocks		1,623		6,000	
Debtors		59,408		16,268	
Cash at bank and in hand		3,612		2,495	
Total current assets		64,643		24,763	
Creditors: amounts falling due within one year		(61,849)		(62,319)	
Net current assets (liabilities)			2,794		(37,556)
Total assets less current liabilities			10,800		2,269
Creditors: amounts falling due after more than one year			(10,484)		(17,559)
Total net assets (liabilities)			316		(15,290)
Capital and reserves					
Called up share capital	4		2		2
Profit and loss account			314		(15,292)
Shareholders funds			316		(15,290)

a. For the year ending 31 August 2011 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.
b. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
c. The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
d. These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the board on 16 November 2011

And signed on their behalf by:
P Bradford, Director

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 1068 of the Companies Act 2006.

Notes to the Abbreviated Accounts

For the year ending 31 August 2011

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 April 2008).

Turnover

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

Goodwill

Goodwill, being the amount paid in connection with the acquisition of a business in 2008, is being amortised evenly over its estimated useful life of five years.

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.

Pension costs and other post-retirement benefits

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to the profit and loss account in the period to which they relate.

Depreciation

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

Fixtures and fittings	20% on reducing balance
Motor vehicles	25% on reducing balance

2 **Intangible fixed assets**

Cost or valuation	**£**
At 01 March 2010	32,800
Disposals	(32,800)
Amortisation	
At 01 March 2010	11,808
Charge for year	7,872
On disposals	(19,680)

Net Book Value	
At 31 August 2011	0
At 28 February 2010	20,992

3 **Tangible fixed assets**

	Total
Cost	**£**
At 01 March 2010	31,452
Additions	7,640
Disposals	(24,624)
At 31 August 2011	14,468
Depreciation	
At 01 March 2010	12,619
Charge for year	8,082
On disposals	(14,239)
At 31 August 2011	6,462
Net Book Value	
At 31 August 2011	8,006
At 28 February 2010	18,833

4 **Share capital**

	2011	2010
	£	**£**
Allotted, called up and fully paid:		
2 Ordinary shares of £1 each	2	2

5 **Ultimate controlling party**

The directors control the company.