

ABBREVIATED UNAUDITED ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2012

FOR

PAUL BRADFORD SUGARCRAFT SCHOOL LTD

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FOR THE YEAR ENDED 31 AUGUST 2012

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PAUL BRADFORD SUGARCRAFT SCHOOL LTD

COMPANY INFORMATION
FOR THE YEAR ENDED 31 AUGUST 2012

DIRECTORS: D Brice
P Bradford

SECRETARY: D Brice

REGISTERED OFFICE: Hill House
by Inchadney
Kenmore
Aberfeldy
Perthshire
PH15 2HE

REGISTERED NUMBER: SC273523 (Scotland)

ACCOUNTANTS: Martin Robertson Associates Ltd
5 Kings Court
Falkirk
FK1 1PG

ABBREVIATED BALANCE SHEET
31 AUGUST 2012

	Notes	31.8.12 £	31.8.11 £
FIXED ASSETS			
Tangible assets	2	6,960	8,006
CURRENT ASSETS			
Stocks		3,150	1,623
Debtors		34,212	59,408
Cash at bank and in hand		3,087	3,612
		<u>40,449</u>	<u>64,643</u>
CREDITORS			
Amounts falling due within one year		(41,516)	(61,849)
NET CURRENT (LIABILITIES)/ASSETS		<u>(1,067)</u>	<u>2,794</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		5,893	10,800
CREDITORS			
Amounts falling due after more than one year		(3,028)	(10,484)
NET ASSETS		<u>2,865</u>	<u>316</u>
CAPITAL AND RESERVES			
Called up share capital	3	2	2
Profit and loss account		2,863	314
SHAREHOLDERS' FUNDS		<u>2,865</u>	<u>316</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2012.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2012 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 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 Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.
- (b)

ABBREVIATED BALANCE SHEET - continued
31 AUGUST 2012

The abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board of Directors on 19 April 2013 and were signed on its behalf by:

P Bradford - Director

NOTES TO THE ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2012

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 has been fully amortised in the current year.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery etc - 25% on reducing balance and 20% on reducing balance

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.

2. TANGIBLE FIXED ASSETS

	Total £
COST	
At 1 September 2011	14,468
Additions	<u>1,335</u>
At 31 August 2012	<u>15,803</u>
DEPRECIATION	
At 1 September 2011	6,462
Charge for year	<u>2,381</u>
At 31 August 2012	<u>8,843</u>
NET BOOK VALUE	
At 31 August 2012	<u>6,960</u>
At 31 August 2011	<u>8,006</u>

NOTES TO THE ABBREVIATED ACCOUNTS - continued
FOR THE YEAR ENDED 31 AUGUST 2012

3. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	31.8.12 £	31.8.11 £
2	Ordinary	£1	<u>2</u>	<u>2</u>

4. ULTIMATE CONTROLLING PARTY

The directors control the company.

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.