

BOULEVARD KITCHEN & APPLIANCE CENTRE LIMITED

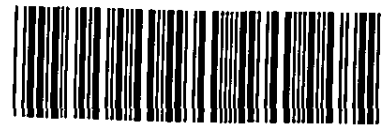
ABBREVIATED ACCOUNTS

YEAR ENDED 30 APRIL 2013

CONTENTS	PAGE
Balance sheet	1
Notes to the accounts	2-4

Company registration number 1649283

FRIDAY



A2JPWPWR

A16

25/10/2013

#398

COMPANIES HOUSE

BOULEVARD KITCHEN & APPLIANCE CENTRE LIMITED

ABBREVIATED BALANCE SHEET AT 30 APRIL 2013

	Note	2013 £	2012 £
FIXED ASSETS			
Tangible assets	2	255,559	250,818
CURRENT ASSETS			
Stocks	42,100	59,294	
Debtors	26,989	27,178	
Cash at bank and in hand	48,999	74,526	
	-----	-----	
	118,088	160,998	
CREDITORS			
Amounts falling due within one year	65,681	85,666	
	-----	-----	
NET CURRENT ASSETS		52,407	75,332
TOTAL ASSETS LESS CURRENT LIABILITIES		-----	-----
		307,966	326,150
CREDITORS			
Amounts falling due after more than one year		(28,092)	-
Provisions for liabilities and charges		(8,988)	(5,321)
		-----	-----
NET ASSETS		270,886	320,829
		=====	=====
CAPITAL AND RESERVES			
Called up share capital	3	2	2
Profit and loss account		165,121	215,064
Revaluation reserve		105,763	105,763
		-----	-----
SHAREHOLDERS' FUNDS		270,886	320,829
		=====	=====

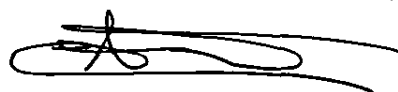
The directors are satisfied that the company is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year by virtue of section 477, and that no member or members have requested an audit pursuant to section 476 of the Act

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts

The accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime

The accounts were approved by the board on 22 October 2013

ON BEHALF OF THE BOARD,



C C ASHTON

BOULEVARD KITCHEN & APPLIANCE CENTRE LIMITED

NOTES TO THE ACCOUNTS

YEAR ENDED 30 APRIL 2013

1. ACCOUNTING POLICIES

The principal accounting policies adopted in the preparation of the financial statements are set out below and have been consistently applied within the same accounts

Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention, except for the revaluation of freehold property, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008)

Turnover

Turnover is the amount derived from ordinary activities and is stated after trade discounts, VAT and other sales taxes

Depreciation

Depreciation has been computed to write off the cost of tangible fixed assets over their expected useful lives using the following rates -

Motor vehicles	25% reducing balance method
Tools and equipment	20% straight line method
Display equipment	20% straight line method
Freehold land	Nil
Freehold buildings	1% per annum on the difference between cost and residual value

The directors consider that the residual value of freehold buildings equates to its net book value at the year end. No depreciation has been charged in these accounts

Stocks and work in progress

Stocks have been valued at the lower of cost and net realisable value. Work in progress is stated at the lower of cost and net realisable value after deducting payments on account

BOULEVARD KITCHEN & APPLIANCE CENTRE LIMITED

NOTES TO THE ACCOUNTS

YEAR ENDED 30 APRIL 2013

1. ACCOUNTING POLICIES (Continued)

Leasing and hire purchase

Tangible fixed assets acquired under finance leases or hire purchase contracts are capitalised and depreciated in the same manner as other tangible fixed assets. The related obligations, net of future finance charges, are included in creditors. Rentals payable under operating leases are charged to the profit and loss account on a straight line basis over the term of the lease.

Pension: Defined contribution scheme

The company makes contributions to a defined contribution scheme in respect of its directors. The assets of the scheme are held separately from those of the company in a separately administered fund. The pension cost charge represents contributions payable to the scheme. The company's liability is limited to the amount of the contributions.

Deferred taxation

Deferred taxation is provided on the liability method to take account of timing differences between the treatment of certain items for accounts purposes and their treatment for tax purposes. Tax deferred or accelerated is accounted for in respect of all material timing differences.

BOULEVARD KITCHEN & APPLIANCE CENTRE LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS

YEAR ENDED 30 APRIL 2013

2 TANGIBLE FIXED ASSETS

	Freehold land & Buildings £	Leasehold Buildings £	Plant & Machinery, etc £	Total £
COST				
At 1 May 2012	170,000	28,749	254,146	452,895
Additions	-	-	51,472	51,472
Disposals	-	-	(92,005)	(92,005)
At 30 April 2013	170,000	28,749	213,613	412,362
DEPRECIATION				
At 1 May 2012	-	27,918	174,159	202,077
Charge for the year	-	467	20,664	21,131
At 30 April 2013	-	28,385	128,418	156,803
NET BOOK VALUE				
At 30 April 2013	170,000	364	85,195	255,559
At 30 April 2012	170,000	831	79,987	250,818

3 SHARE CAPITAL

	2013 £	2012 £
Allotted, called up and fully paid -		
2 Ordinary shares of £1 each	2	2