

Registered number  
01894115

Barden UK Limited

Unaudited Abbreviated Accounts

31 March 2015

## **Barden UK Limited**

### **Chartered Accountants' report to the board of directors on the preparation of the unaudited abbreviated accounts of Barden UK Limited for the year ended 31 March 2015**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the abbreviated accounts of Barden UK Limited for the year ended 31 March 2015 which comprise of the balance sheet and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales, we are subject to its ethical and other professional requirements which are detailed at [icaew.com/membershandbook](http://icaew.com/membershandbook).

Our work has been undertaken in accordance with AAF 2/10 as detailed at [icaew.com/compilation](http://icaew.com/compilation).

Cochrane & Co Accountants Limited  
Chartered Accountants  
38 Kings Road  
Lee-on-the-Solent  
Hampshire  
PO13 9NU

23 November 2015

**Barden UK Limited****Registered number:** 01894115**Abbreviated Balance Sheet****as at 31 March 2015**

	<b>Notes</b>	<b>2015</b>	<b>2014</b>
		<b>£</b>	<b>£</b>
<b>Fixed assets</b>			
Intangible assets	2	51,653	58,261
Tangible assets	3	232,035	179,094
		<u>283,688</u>	<u>237,355</u>
<b>Current assets</b>			
Stocks	1,002,271	688,724	
Debtors	787,067	736,791	
Cash at bank and in hand	1,110,977	1,074,288	
	<u>2,900,315</u>	<u>2,499,803</u>	
<b>Creditors: amounts falling due within one year</b>	(845,262)	(705,099)	
<b>Net current assets</b>		<u>2,055,053</u>	<u>1,794,704</u>
<b>Total assets less current liabilities</b>		<u>2,338,741</u>	<u>2,032,059</u>
<b>Provisions for liabilities</b>		(16,606)	(9,997)
<b>Net assets</b>		<u>2,322,135</u>	<u>2,022,062</u>
<b>Capital and reserves</b>			
Called up share capital	4	333	333
Capital redemption reserve		10	10
Profit and loss account		2,321,792	2,021,719
<b>Shareholders' funds</b>		<u>2,322,135</u>	<u>2,022,062</u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

A J Cooper

Director

Approved by the board on 23 November 2015

**Barden UK Limited**  
**Notes to the Abbreviated Accounts**  
**for the year ended 31 March 2015**

**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 April 2008).

***Turnover***

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

***Intangible Assets***

Intangible assets are stated at cost less accumulated amortisation. Amortisation is calculated to write off the intangible assets over their estimated useful lives on the following basis;

Goodwill	4.58% straight line
Trademarks	4.58% straight line

***Depreciation***

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

Short term leasehold buildings	6.67% straight line
Equipment	20% straight line
Fixtures and fittings	20% straight line
Motor vehicles	25% reducing balance

***Stocks***

Stock is valued at the lower of cost and net realisable value.

***Deferred taxation***

Full provision is made for deferred taxation resulting from timing differences between the recognition of gains and losses in the accounts and their recognition for tax purposes. Deferred taxation is calculated on an un-discounted basis at the tax rates which are expected to apply in the periods when the timing differences will reverse.

***Foreign currencies***

Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated at the rate of exchange ruling at the balance sheet date. All differences are taken to the profit and loss account.

***Pensions***

The company sponsors a small self administered scheme for the two directors. The assets of the scheme are held separately from those of the company in independently administered funds. For some employees the company also contributes to a group personal pension plan. There were no unpaid contributions outstanding at the end of the year or the preceding year

and the contributions are non contractual. Contributions are charged to the profit and loss account in the period to which they relate.

## 2 Intangible fixed assets £

### Cost

At 1 April 2014	144,165
At 31 March 2015	<u>144,165</u>

### Amortisation

At 1 April 2014	85,904
Provided during the year	6,608
At 31 March 2015	<u>92,512</u>

### Net book value

At 31 March 2015	51,653
At 31 March 2014	<u>58,261</u>

## 3 Tangible fixed assets £

### Cost

At 1 April 2014	389,362
Additions	142,241
Disposals	(106,287)
At 31 March 2015	<u>425,316</u>

### Depreciation

At 1 April 2014	210,268
Charge for the year	54,934
On disposals	(71,921)
At 31 March 2015	<u>193,281</u>

### Net book value

At 31 March 2015	232,035
At 31 March 2014	<u>179,094</u>

4 Share capital	Nominal value	2015 Number	2015 £	2014 £
Allotted, called up and fully paid:				
A Ordinary shares	£1 each	300	300	300
C Ordinary shares	£1 each	33	33	33
			<u>333</u>	<u>333</u>

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the Companies Act 2006.