

Registered number
03673041

Red Bird Publishing Limited

Filleted Abridged Accounts

30 November 2017

Red Bird Publishing Limited**Registered number:** 03673041**Abridged Balance Sheet****as at 30 November 2017**

	Notes	2017 £	2016 £
Fixed assets			
Tangible assets	3	20,530	25,279
Current assets			
Stocks	185,022	216,994	
Debtors	256,771	193,293	
Cash at bank and in hand	100,458	13,802	
	542,251	424,089	
Creditors: amounts falling due within one year	(341,130)	(243,433)	
Net current assets		201,121	180,656
Net assets		221,651	205,935
Capital and reserves			
Called up share capital	900	900	
Profit and loss account	220,751	205,035	
Shareholders' funds		221,651	205,935

The director is 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 director acknowledges his 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 and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

The members have agreed to the preparation of abridged accounts for this accounting period in accordance with Section 444(2A) of the Companies Act 2006.

M Rhodes-Schofield

Director

Approved by the board on 11 June 2018

Red Bird Publishing Limited
Notes to the Abridged Accounts
for the year ended 30 November 2017

1 Accounting policies

Basis of preparation

The abridged accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer.

Tangible fixed assets

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Property improvements	10% straight line
Motor vehicles	25% reducing balance
Fixtures, fittings, tools and equipment	20% - 33% straight line

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost is determined using the first in first out method. The carrying amount of stock sold is recognised as an expense in the period in which the related revenue is recognised.

Debtors

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

Creditors

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

Taxation

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period.

Foreign currency translation

Transactions in foreign currencies are initially recognised at the rate of exchange ruling at the date of the transaction. At the end of each reporting period foreign currency monetary items are translated at the closing rate of exchange. Non-monetary items that are measured at historical cost are translated at the rate ruling at the date of the transaction. All differences are charged to profit or loss.

Pensions

Contributions to defined contribution plans are expensed in the period to which they relate.

2 Employees	2017 Number	2016 Number
Average number of persons employed by the company	<u>10</u>	<u>13</u>

3 Tangible fixed assets	Total £
Cost	
At 1 December 2016	151,060
Additions	<u>2,556</u>
At 30 November 2017	<u>153,616</u>
Depreciation	
At 1 December 2016	125,781
Charge for the year	<u>7,305</u>
At 30 November 2017	<u>133,086</u>
Net book value	
At 30 November 2017	<u>20,530</u>
At 30 November 2016	25,279

4 Other information

Red Bird Publishing Limited is a private company limited by shares and incorporated in England. Its registered office is:

Kiln Farm East End Green
Brightlingsea
Colchester
Essex
CO7 0SX

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.