

Registered number
04309761

Bitter & Twisted Limited

Unaudited Abbreviated Accounts

31 March 2016

Bitter & Twisted Limited

Chartered Accountant's report to the board of directors on the preparation of the unaudited abbreviated accounts of Bitter & Twisted Limited for the year ended 31 March 2016

In order to assist you to fulfil your duties under the Companies Act 2006, I have prepared for your approval the abbreviated accounts of Bitter & Twisted Limited for the year ended 31 March 2016 which comprise of the balance sheet and the related notes from the company's accounting records and from information and explanations you have given me.

As a practising member of the Institute of Chartered Accountants in England and Wales, I am subject to its ethical and other professional requirements which are detailed at icaew.com/membershandbook.

This report is made solely to the Board of Directors of Bitter & Twisted Limited, as a body, in accordance with the terms of my engagement letter dated 1 November 2013. My work has been undertaken solely to prepare for your approval the accounts of Bitter & Twisted Limited and state those matters that I have agreed to state to the Board of Directors of Bitter & Twisted Limited, as a body, in this report in accordance with AAF 2/10 as detailed at icaew.com/compilation. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than Bitter & Twisted Limited and its Board of Directors as a body for my work or for this report.

It is your duty to ensure that Bitter & Twisted Limited has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit of Bitter & Twisted Limited. You consider that Bitter & Twisted Limited is exempt from the statutory audit requirement for the year.

I have not been instructed to carry out an audit or a review of the accounts of Bitter & Twisted Limited. For this reason, I have not verified the accuracy or completeness of the accounting records or information and explanations you have given to me and I do not, therefore, express any opinion on the abbreviated accounts.

Sarah Mann
Chartered Accountant
Dovehayes
Mill Lane
Bourton
Dorset
SP8 5DA

6 December 2016

Bitter & Twisted Limited**Registered number:** 04309761**Abbreviated Balance Sheet****as at 31 March 2016**

	Notes	2016 £	2015 £
Fixed assets			
Tangible assets	2	1,734	1,041
Current assets			
Debtors		3,602	3,030
Cash at bank and in hand		1,698	944
		<u>5,300</u>	<u>3,974</u>
Creditors: amounts falling due within one year		<u>(3,428)</u>	<u>(10,016)</u>
Net current assets/(liabilities)		1,872	(6,042)
Total assets less current liabilities		<u>3,606</u>	<u>(5,001)</u>
Creditors: amounts falling due after more than one year		(4,587)	(6,412)
Net liabilities		<u>(981)</u>	<u>(11,413)</u>
Capital and reserves			
Called up share capital	3	100	100
Profit and loss account		(1,081)	(11,513)
Shareholder's funds		<u>(981)</u>	<u>(11,413)</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 member has 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.

Jason Wiseman

Director

Approved by the board on 6 December 2016

1 Accounting policies

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

These financial statements have been prepared on the going concern basis. Whilst there was a net deficiency of assets of £981 at 31st March 2016, the directors have confirmed their continued support and consider that the company retains sufficient working capital to continue trading for the foreseeable future.

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. Turnover is recognised when sales are invoiced.

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

2 Tangible fixed assets

£

At 1 April 2015	10,459
Additions	1,272
At 31 March 2016	11,731

At 1 April 2015	9,418
Charge for the year	579
At 31 March 2016	9,997

At 31 March 2016	1,734
At 31 March 2015	<u>1,041</u>

2015
£

Ordinary shares	£1 each	100	100	100
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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.