Company Registration Number 04489318

DIANE BERRY KITCHENS LIMITED

UNAUDITED ABBREVIATED ACCOUNTS

YEAR ENDED

31 December 2015

DIANE BERRY KITCHENS LIMITED
ABBREVIATED BALANCE SHEET
31 December 2015

		2015		2014	
	Note	**£**	**£**	**£**	**£**
Fixed assets	**2**				
Tangible assets			65,530		62,740
Current assets					
Stocks		26,740		174,054	
Debtors		126,912		136,923	
Cash at bank and in hand		1,077,389		1,034,070	
		1,231,041		1,345,047	
Creditors: amounts falling due within one year		286,916		557,712	
Net current assets			944,125		787,335
Total assets less current liabilities			1,009,655		850,075
Provisions for liabilities			11,643		10,590
			998,012		839,485
Capital and reserves					
Called up equity share capital	**3**		125		125
Profit and loss account			997,887		839,360
Shareholders' funds			998,012		839,485

For the year ended 31 December 2015 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The director acknowledges her responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These abbreviated accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies regime.

These abbreviated accounts were approved and signed by the director and authorised for issue on 22 August 2016 .

Mrs D. Taylor, Director

Company Registration Number: 04489318

DIANE BERRY KITCHENS LIMITED
NOTES TO THE ABBREVIATED ACCOUNTS
YEAR ENDED 31 DECEMBER 2015

1. Accounting policies

(a) Preparation of financial statements

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

(b) Turnover

The turnover shown in the profit and loss account represents amounts earned during the year, exclusive of Value Added Tax. In respect of long-term contracts and contracts for on-going services, turnover represents the value of work done in the year, including estimates of amounts not invoiced. Turnover in respect of long-term contracts and contracts for on-going services is recognised by reference to the stage of completion.

(c) Fixed assets

All fixed assets are initially recorded at cost .

(d) Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Showroom & Display-20% straight line basis
Fixtures, Fittings & Equipment-20% straight line basis
Motor Vehicles-25% reducing balance basis

(e) Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

(f) Operating lease agreements

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against profits on a straight line basis over the period of the lease.

(g) Pension costs

The company operates a defined contribution pension scheme for the director. The assets of the scheme are held separately from those of the company. The annual contributions payable are charged to the profit and loss account.

(h) Deferred taxation

The charge for taxation takes into account taxation deferred as a result of timing differences between the treatment of certain items for taxation and accounting purposes. In general, deferred taxation is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date. However, deferred tax assets are recognised only to the extent that the directors consider that it is more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted. In accordance with FRS19, deferred tax is not recognised on revaluation gains. Deferred taxation is measured on a non-discounted basis at the tax rates that are expected to apply in the periods in which the timing differences reverse, based on tax rates and laws enacted or substantively enacted at the balance sheet date.

(i) Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as either financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

2. Fixed assets

	Tangible Assets
	£
Cost	
At 1 January 2015	145,635
Additions	23,400
Disposals	(26,166)
At 31 December 2015	142,869
Depreciation	
At 1 January 2015	82,895
Charge for year	16,695
On disposals	(22,251)
At 31 December 2015	77,339
Net book value	
At 31 December 2015	65,530
At 31 December 2014	62,740

3. Share capital

Allotted, called up and fully paid:

	2015		**2014**	
	No.	**£**	**No.**	**£**
A Ordinary shares of £ 1 each	100	100	100	100
B Ordinary shares of £ 1 each	25	25	25	25
	125	125	125	125

4. Post balance sheet events

There were no material post balance sheet events, which require disclosure in these financial statements .

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.