

financial statements abbreviated

Raven Patisserie Limited

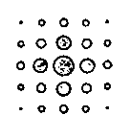
For the year ended 31 December 2008

Company registration number: 5544329

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COMPANIES HOUSE



MacIntyre Hudson
THE FUTURE IS WHAT YOU MAKE IT

Raven Patisserie Limited

Abbreviated Accounts

Year ended 31 December 2008

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Raven Patisserie Limited

Independent Auditor's Report to Raven Patisserie Limited

UNDER SECTION 247B OF THE COMPANIES ACT 1985

We have examined the abbreviated accounts which comprise the Balance Sheet, Accounting Policies and the related notes, together with the financial statements of Raven Patisserie Limited for the year ended 31 December 2008 prepared under Section 226 of the Companies Act 1985.

This report is made solely to the company, in accordance with Section 247B of the Companies Act 1985. Our work has been undertaken so that we might state to the company those matters we are required to state to it in a special auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company for our work, for this report, or for the opinions we have formed.

Respective responsibilities of the directors and the auditor

The directors are responsible for preparing the abbreviated accounts in accordance with Section 246 of the Companies Act 1985. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated accounts prepared in accordance with Sections 246(5) and (6) of the Act to the Registrar of Companies and whether the abbreviated accounts have been properly prepared in accordance with those provisions and to report our opinion to you.

Basis of opinion


We conducted our work in accordance with Bulletin 2006/3 "The special auditor's report on abbreviated accounts in the United Kingdom" issued by the Auditing Practices Board. In accordance with that Bulletin we have carried out the procedures we consider necessary to confirm, by reference to the financial statements, that the company is entitled to deliver abbreviated accounts and that the abbreviated accounts to be delivered are properly prepared.

Opinion

In our opinion the company is entitled to deliver abbreviated accounts prepared in accordance with Sections 246(5) and (6) of the Companies Act 1985, and the abbreviated accounts have been properly prepared in accordance with those provisions.

Moulsham Court
39 Moulsham Street
Chelmsford
Essex
CM2 0HY

22 May 2009



MACINTYRE HUDSON LLP
Chartered Accountants
& Registered Auditors

Raven Patisserie Limited

Abbreviated Balance Sheet

31 December 2008

	Note	2008 £	2007 £
Fixed assets	1		
Tangible assets		103,671	77,806
Current assets			
Debtors		245,135	254,602
Cash at bank and in hand		58,604	32,237
		303,739	286,839
Creditors: amounts falling due within one year		96,892	145,142
Net current assets		206,847	141,697
Total assets less current liabilities		310,518	219,503
Provisions for liabilities		8,749	7,313
		£301,769	£212,190
Capital and reserves			
Called-up equity share capital	2	100	100
Profit and loss account		301,669	212,090
Shareholders' funds		£301,769	£212,190

These abbreviated accounts have been prepared in accordance with the special provisions for small companies under Part VII of the Companies Act 1985.

These abbreviated accounts were approved by the directors and authorised for issue on 27 April 2009, and are signed on their behalf by:


R L Messerschmidt
Director


S A James
Director

The accounting policies and notes on pages 3 to 4 form part of these abbreviated accounts.

Raven Patisserie Limited

Accounting Policies

Year ended 31 December 2008

Basis of Accounting

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2007).

Related Party Transactions

The company is a 70% subsidiary of Wilkin and Sons Limited, the consolidated accounts of which are publicly available. Accordingly, the company has taken advantage of the exemption in Financial Reporting Standard for Smaller Entities (effective January 2007) from disclosing transactions with members or investees of the group.

Turnover

The turnover shown in the profit and loss account represents amounts invoiced during the year, exclusive of Value Added Tax.

Fixed Assets

All fixed assets are initially recorded at cost.

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:

Leasehold Property	-	over remaining life of lease
Plant & Machinery	-	5 years straight line
Motor Vehicles	-	5 years straight line

Deferred Taxation

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more, or a right to pay less or to receive more, tax. Deferred tax is measured on an undiscounted basis at the tax rates that are expected to apply in the periods in which timing differences reverse, based on tax rates and laws enacted or substantively enacted at the balance sheet date.

Financial Instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as 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.

Raven Patisserie Limited

Notes to the Abbreviated Accounts

Year ended 31 December 2008

1. Fixed assets

	Tangible Assets £
Cost	
At 1 January 2008	99,057
Additions	62,461
Disposals	(31,416)
At 31 December 2008	£130,102
Depreciation	
At 1 January 2008	21,251
Charge for year	19,317
On disposals	(14,137)
At 31 December 2008	£26,431
Net book value	
At 31 December 2008	£103,671
At 31 December 2007	£77,806

2. Share capital

Authorised share capital:

	2008 £	2007 £
50 Ordinary A shares of £1 each	50	50
50 Ordinary B shares of £1 each	50	50
	<u>£100</u>	<u>£100</u>

Allotted, called up and fully paid:

	2008 No	£	2007 No	£
Ordinary A shares of £1 each	50	50	50	50
Ordinary B shares of £1 each	50	50	50	50
	<u>100</u>	<u>£100</u>	<u>100</u>	<u>£100</u>

3. Ultimate parent company

The company is a 70% subsidiary of Wilkin & Sons Limited.