

**Registered Number 05583177**

**M AND B DISTRIBUTION LIMITED**

**Abbreviated Accounts**

**31 October 2012**

## Abbreviated Balance Sheet as at 31 October 2012

	<i>Notes</i>	<i>2012</i>	<i>2011</i>
		£	£
<b>Fixed assets</b>			
Intangible assets	2	2,600	3,400
Tangible assets	3	5,375	7,393
		<u>7,975</u>	<u>10,793</u>
<b>Current assets</b>			
Debtors		-	5,324
Cash at bank and in hand		16,847	2,978
		<u>16,847</u>	<u>8,302</u>
<b>Creditors: amounts falling due within one year</b>		(22,780)	(15,405)
<b>Net current assets (liabilities)</b>		<u>(5,933)</u>	<u>(7,103)</u>
<b>Total assets less current liabilities</b>		<u>2,042</u>	<u>3,690</u>
<b>Creditors: amounts falling due after more than one year</b>		0	(1,582)
<b>Provisions for liabilities</b>		(1,075)	(1,478)
<b>Total net assets (liabilities)</b>		<u>967</u>	<u>630</u>
<b>Capital and reserves</b>			
Called up share capital	4	100	100
Profit and loss account		867	530
<b>Shareholders' funds</b>		<u>967</u>	<u>630</u>

- For the year ending 31 October 2012 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.
- The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
- These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the Board on 22 July 2013

And signed on their behalf by:  
**M Briant, Director**

**Notes to the Abbreviated Accounts for the period ended 31 October 2012****1 Accounting Policies****Basis of measurement and preparation of accounts**

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 policy**

Turnover represents net invoiced sales of goods, excluding value added tax.

**Tangible assets depreciation policy**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery - 25% on reducing balance

**Intangible assets amortisation policy**

Intangible fixed assets are amortised at rates calculated to write off the assets on a straight line basis over their estimated useful economic lives. Impairment of intangible assets is only reviewed where circumstances indicate that the carrying value of an asset may not be fully recoverable

**2 Intangible fixed assets**

	£
<b>Cost</b>	
At 1 November 2011	8,000
Additions	-
Disposals	-
Revaluations	-
Transfers	-
At 31 October 2012	<u>8,000</u>
<b>Amortisation</b>	
At 1 November 2011	4,600
Charge for the year	800
On disposals	-
At 31 October 2012	<u>5,400</u>
<b>Net book values</b>	
At 31 October 2012	<u>2,600</u>
At 31 October 2011	<u>3,400</u>

**3 Tangible fixed assets**

	£
<b>Cost</b>	
At 1 November 2011	24,203
Additions	-
Disposals	-
Revaluations	-
Transfers	-
At 31 October 2012	<u>24,203</u>
<b>Depreciation</b>	

At 1 November 2011	16,810
Charge for the year	2,018
On disposals	-
At 31 October 2012	<u>18,828</u>
<b>Net book values</b>	
At 31 October 2012	<u>5,375</u>
At 31 October 2011	<u>7,393</u>

**4 Called Up Share Capital**

Allotted, called up and fully paid:

	<i>2012</i>	<i>2011</i>
	£	£
100 Ordinary shares of £1 each	100	100

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