

Registration number: 5689896

Baby Birds Limited

Unaudited Abbreviated Accounts
for the Year Ended 29 February 2008

The MKL Partnership Limited
Chartered Certified Accountants
Herston Cross House
230 High Street
SWANAGE
Dorset
BH19 2PQ

TUESDAY



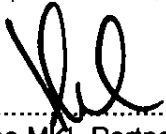
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Baby Birds Limited
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**Accountants' Report on the Unaudited Accounts to the Directors of
Baby Birds Limited**

As described on the Balance Sheet you are responsible for the preparation of the accounts for the year ended 29 February 2008, set out on pages 2 to 5, and you consider that the company is exempt both from an audit and a report under section 249A(1) of the Companies Act 1985. In accordance with your instructions, we have compiled these unaudited accounts in order to assist you to fulfil your statutory responsibilities, from the accounting records and information and explanations supplied to us.



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The MKL Partnership Limited
Chartered Certified Accountants

2 October 2008

Herston Cross House
230 High Street
SWANAGE
Dorset
BH19 2PQ

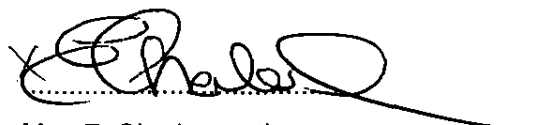
Baby Birds Limited
Abbreviated Balance Sheet as at 29 February 2008

		29 February 2008		28 February 2007	
	Note	£	£	£	£
Fixed assets					
Intangible assets	2		29,250		30,875
Tangible assets	2		<u>9,911</u>		<u>5,846</u>
			39,161		36,721
Current assets					
Stocks		95,583		100,086	
Debtors		2,051		116	
Cash at bank and in hand		<u>9,502</u>		<u>15,086</u>	
		107,136		115,288	
Creditors: Amounts falling due within one year		<u>(144,559)</u>		<u>(133,709)</u>	
Net current liabilities			<u>(37,423)</u>		<u>(18,421)</u>
Net assets			<u>1,738</u>		<u>18,300</u>
Capital and reserves					
Called up share capital	3		100		100
Profit and loss reserve			<u>1,638</u>		<u>18,200</u>
Shareholders' funds			<u>1,738</u>		<u>18,300</u>

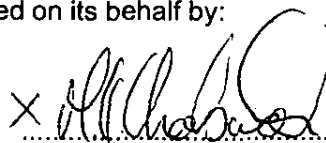
For the financial year ended 29 February 2008, the company was entitled to exemption from audit under section 249A(1) of the Companies Act 1985; and no notice has been deposited under section 249B(2) requesting an audit. The directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with section 221 of the Act and preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the year and of its profit or loss for the financial year in accordance with the requirements of section 226 and which otherwise comply with the Companies Act 1985, so far as applicable to the company.

The abbreviated accounts have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies.

Approved by the Board on 2 October 2008 and signed on its behalf by:



Mrs. E. Charlesworth
Director



Mr. M.A. Charlesworth
Director

The notes on pages 3 to 5 form an integral part of these financial statements.

Baby Birds Limited

Notes to the abbreviated accounts for the Year Ended 29 February 2008

1 Accounting policies

Basis of preparation

The full financial statements, from which these abbreviated accounts have been extracted, have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2007).

Going concern

These financial statements have been prepared on a going concern basis.

Turnover

Turnover represents amounts chargeable, net of value added tax, in respect of the sale of goods and services to customers.

Amortisation

Amortisation is provided on intangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Fixtures and fittings	25% Reducing balance method
Office equipment	25% Reducing balance method
Tenants improvements	25% Reducing balance method
Goodwill	5% Straight line method

Goodwill

Goodwill is the difference between the fair value of consideration paid for an acquired entity and the aggregate of the fair value of that entity's identifiable assets and liabilities.

Positive goodwill is capitalised, classified as an asset on the balance sheet and amortised on a straight line basis over its useful economic life. It is reviewed for impairment at the end of the first full financial year following the acquisition and in other periods if events or changes in circumstances indicate that the carrying value may not be recoverable.

Government grants

Government grants in respect of capital expenditure are credited to a deferred income account and are released to profit over the expected useful lives of the relevant assets by equal annual instalments.

Grants of a revenue nature are credited to income so as to match them with the expenditure to which they relate.

Baby Birds Limited

Notes to the abbreviated accounts for the Year Ended 29 February 2008

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Stock

Stock is valued at the lower of cost and net realisable value, after due regard for obsolete and slow moving stocks. Net realisable value is based on selling price less anticipated costs to completion and selling costs.

Operating leases

Rentals payable under operating leases are charged in the profit and loss account on a straight line basis over the lease term.

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.

2 Fixed assets

	Intangible assets £	Tangible assets £	Total £
Cost			
As at 1 March 2007	32,500	7,794	40,294
Additions	-	7,401	7,401
Disposals	-	(42)	(42)
As at 29 February 2008	32,500	15,153	47,653
Depreciation			
As at 1 March 2007	1,625	1,948	3,573
Eliminated on disposal	-	(10)	(10)
Charge for the year	1,625	3,304	4,929
As at 29 February 2008	3,250	5,242	8,492
Net book value			
As at 29 February 2008	29,250	9,911	39,161
As at 28 February 2007	30,875	5,846	36,721

Baby Birds Limited

Notes to the abbreviated accounts for the Year Ended 29 February 2008

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3 Share capital

	29 February 2008 £	28 February 2007 £
Authorised		
Equity		
100 Ordinary shares of £1 each	<u>100</u>	<u>100</u>
Allotted, called up and fully paid		
Equity		
100 Ordinary shares of £1 each	<u>100</u>	<u>100</u>