

Registered Number 05689896

Baby Birds Limited

Abbreviated Accounts

28 February 2011

Baby Birds Limited

Registered Number 05689896

Company Information

Registered Office:

14a Albany Road
Weymouth
Dorset
DT4 9TH

Baby Birds Limited

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Balance Sheet as at 28 February 2011

	Notes	2011 £	2010 £
Fixed assets			
Intangible	2	24,375	26,000
Tangible	3	3,964	9,362
		<u>28,339</u>	<u>35,362</u>
Current assets			
Stocks		40,000	65,000
Debtors		174	1,679
Cash at bank and in hand		6,586	6,992
Total current assets		<u>46,760</u>	<u>73,671</u>
Creditors: amounts falling due within one year		(144,627)	(178,930)
Net current assets (liabilities)		(97,867)	(105,259)
Total assets less current liabilities		<u>(69,528)</u>	<u>(69,897)</u>
Creditors: amounts falling due after more than one year		0	(384)
Total net assets (liabilities)		<u>(69,528)</u>	<u>(70,281)</u>
Capital and reserves			
Called up share capital	4	100	100
Profit and loss account		(69,628)	(70,381)
Shareholders funds		<u>(69,528)</u>	<u>(70,281)</u>

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- a. For the year ending 28 February 2011 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.
 - b. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
 - c. The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
 - d. These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the board on 29 November 2011

And signed on their behalf by:

Mrs E Charlesworth, Director

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 1068 of the Companies Act 2006.

Notes to the Abbreviated Accounts

For the year ending 28 February 2011

1 **Accounting policies**

Basis of preparing the financial statements

The Directors of the Company have agreed not to withdraw the funds that they are owed by the Company to the detriment of the Company's other creditors. As a result the Company is considered to be a going concern and so accordingly the accounts have been prepared on this basis.

Accounting convention

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

Turnover

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

Goodwill

Goodwill, being the amount paid in connection with the acquisition of a business in 2007, is being amortised evenly over its estimated useful life of twenty years.

Stocks

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

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the profit and loss account on a straight line basis over the period of the lease.

Depreciation

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

Freehold property	25% on reducing balance
Improvements to property	25% on reducing balance
Fixtures and fittings	25% on reducing balance
Motor vehicles	25% on reducing balance
Computer equipment	25% on reducing balance

2 **Intangible fixed assets**

Cost or valuation	£
At 01 March 2010	32,500
At 28 February 2011	<u>32,500</u>

Amortisation			
At 01 March 2010	6,500		
Charge for year	<u>1,625</u>		
At 28 February 2011	<u>8,125</u>		
Net Book Value			
At 28 February 2011	24,375		
At 28 February 2010	<u>26,000</u>		
3	Tangible fixed assets		
			Total
	Cost		£
At 01 March 2010			25,219
Disposals		-	<u>(7,250)</u>
At 28 February 2011		-	<u>17,969</u>
	Depreciation		
At 01 March 2010			15,857
Charge for year			1,320
On disposals		-	<u>(3,172)</u>
At 28 February 2011		-	<u>14,005</u>
	Net Book Value		
At 28 February 2011			3,964
At 28 February 2010		-	<u>9,362</u>
4	Share capital		
		2011	2010
		£	£
Allotted, called up and fully paid:			
100 Ordinary shares of £1 each		100	100