

Registered Number 05689896

Baby Birds Limited

Abbreviated Accounts

28 February 2010

Baby Birds Limited

Registered Number 05689896

Balance Sheet as at 28 February 2010

	Notes	2010 £	2009 £
Fixed assets	2		
Intangible		26,000	27,625
Tangible		9,362	11,999
		<u>35,362</u>	<u>39,624</u>
Current assets			
Stocks		65,000	125,000
Debtors		1,679	8,191
Cash at bank and in hand		6,992	3,331
Total current assets		<u>73,671</u>	<u>136,522</u>
Creditors: amounts falling due within one year		(178,930)	(201,500)
Net current assets (liabilities)		(105,259)	(64,978)
Total assets less current liabilities		<u>(69,897)</u>	<u>(25,354)</u>
Creditors: amounts falling due after more than one year	3	(384)	(4,052)
Total net assets (liabilities)		<u>(70,281)</u>	<u>(29,406)</u>
Capital and reserves			
Called up share capital	4	100	100
Profit and loss account		(70,381)	(29,506)
Shareholders funds		<u>(70,281)</u>	<u>(29,406)</u>

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- a. For the year ending 28 February 2010 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 11 November 2010

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 2010

1 Accounting policies**Basis of accounting**

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of financial instruments, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

Turnover

The turnover shown in the profit and loss account represents amounts invoiced 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.

Amortisation

Amortisation 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: Goodwill-5% Straight Line Method

Stocks

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

Hire purchase agreements

Assets held under hire purchase agreements are capitalised and disclosed under tangible fixed assets at their fair value. The capital element of the future payments is treated as a liability and the interest is charged to the profit and loss account on a straight line basis.

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.

Fixed Assets

All fixed assets are initially recorded at cost.

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.

Depreciation

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

Land & Buildings	0% Reducing Balance Method
Fixtures & Fittings	0% Reducing Balance Method
Motor Vehicles	0% Reducing Balance Method
Equipment	0% Reducing Balance Method

Leasehold Property 0% Reducing Balance Method

2 Fixed Assets

	Intangible Assets	Tangible Assets	Total
	£	£	£
Cost or valuation			
At 01 March 2009	32,500	24,735	57,235
Additions		484	484
At 28 February 2010	<u>32,500</u>	<u>25,219</u>	<u>57,719</u>
Depreciation			
At 01 March 2009	4,875	12,736	17,611
Charge for year	<u>1,625</u>	<u>3,121</u>	<u>4,746</u>
At 28 February 2010	<u>6,500</u>	<u>15,857</u>	<u>22,357</u>
Net Book Value			
At 28 February 2010	26,000	9,362	35,362
At 28 February 2009	<u>27,625</u>	<u>11,999</u>	<u>39,624</u>

3 Creditors: amounts falling due after more than one year

4 Share capital

	2010 £	2009 £
Authorised share capital:		
100 Ordinary of £1 each	100	100
Allotted, called up and fully paid:		
100 Ordinary of £1 each	100	100