

**Abbreviated Unaudited Accounts
for the Year Ended 28 February 2015
for
Baby Birds Limited**

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for the Year Ended 28 February 2015**

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Baby Birds Limited
Company Information
for the Year Ended 28 February 2015

DIRECTORS: Mrs E Charlesworth
M A Charlesworth

REGISTERED OFFICE: 14a Albany Road
Weymouth
Dorset
DT4 9TH

REGISTERED NUMBER: 05689896 (England and Wales)

ACCOUNTANTS: Advoco
Chartered Certified Accountants
Chartered Tax Advisers
14a Albany Road
Weymouth
Dorset
DT4 9TH

**Abbreviated Balance Sheet
28 February 2015**

	Notes	2015 £	£	2014 £	£
FIXED ASSETS					
Intangible assets	2		50,000		43,500
Tangible assets	3		<u>37,335</u>		<u>18,511</u>
			87,335		62,011
CURRENT ASSETS					
Stocks		137,000		90,000	
Debtors		21,294		7,116	
Cash in hand		<u>500</u>		<u>330</u>	
		158,794		97,446	
CREDITORS					
Amounts falling due within one year		<u>142,040</u>		<u>120,897</u>	
NET CURRENT ASSETS/(LIABILITIES)			<u>16,754</u>		<u>(23,451)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			104,089		38,560
CREDITORS					
Amounts falling due after more than one year			<u>97,895</u>		<u>104,961</u>
NET ASSETS/(LIABILITIES)			<u>6,194</u>		<u>(66,401)</u>
CAPITAL AND RESERVES					
Called up share capital	4		100		100
Profit and loss account			<u>6,094</u>		<u>(66,501)</u>
SHAREHOLDERS' FUNDS			<u>6,194</u>		<u>(66,401)</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 28 February 2015.

The members have not required the company to obtain an audit of its financial statements for the year ended 28 February 2015 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.
- (b)

Baby Birds Limited (Registered number: 05689896)

Abbreviated Balance Sheet - continued
28 February 2015

The abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board of Directors on 27 November 2015 and were signed on its behalf by:

Mrs E Charlesworth - Director

The notes form part of these abbreviated accounts

**Notes to the Abbreviated Accounts
for the Year Ended 28 February 2015**

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.

Tangible fixed assets

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

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

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.

Notes to the Abbreviated Accounts - continued
for the Year Ended 28 February 2015

2. INTANGIBLE FIXED ASSETS

	Total £
COST	
At 1 March 2014	
and 28 February 2015	<u>50,000</u>
AMORTISATION	
At 1 March 2014	6,500
Amortisation for year	<u>(6,500)</u>
At 28 February 2015	-
NET BOOK VALUE	
At 28 February 2015	<u>50,000</u>
At 28 February 2014	<u>43,500</u>

3. TANGIBLE FIXED ASSETS

	Total £
COST	
At 1 March 2014	36,835
Additions	<u>500</u>
At 28 February 2015	<u>37,335</u>
DEPRECIATION	
At 1 March 2014	18,324
Charge for year	<u>(18,324)</u>
At 28 February 2015	-
NET BOOK VALUE	
At 28 February 2015	<u>37,335</u>
At 28 February 2014	<u>18,511</u>

4. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:				
Number:	Class:	Nominal value:	2015 £	2014 £
100	Ordinary	Ordinary	<u>100</u>	<u>100</u>

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 1072 of the Companies Act 2006.