

Registered Number 06920388

HOT AND COLD BOURNEMOUTH LIMITED

Abbreviated Accounts

30 June 2011

HOT AND COLD BOURNEMOUTH LIMITED

Registered Number 06920388

Balance Sheet as at 30 June 2011

	Notes	2011	2010
		£	£
Fixed assets			
Intangible	2	7,040	7,920
Tangible	3	<u>5,569</u>	<u>3,746</u>
Total fixed assets		12,609	11,666
Current assets			
Stocks		1,685	5,750
Debtors		19,656	10,547
Cash at bank and in hand		1,546	3,126
Total current assets		<u>22,887</u>	<u>19,423</u>
Creditors: amounts falling due within one year		(42,556)	(29,596)
Net current assets		(19,669)	(10,173)
Total assets less current liabilities		<u>(7,060)</u>	<u>1,493</u>
Total net Assets (liabilities)		(7,060)	1,493
Capital and reserves			
Called up share capital		100	100
Profit and loss account		<u>(7,160)</u>	<u>1,393</u>
Shareholders funds		<u>(7,060)</u>	<u>1,493</u>

- a. For the year ending 30 June 2011 the company was entitled to exemption under section 477(2) of the Companies Act 2006.
- 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 responsibility for:
 - i. ensuring the company keeps accounting records which comply with Section 386; and
 - ii. preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year, and of its profit or loss for the financial year, in accordance with the requirements of section 393, and which otherwise comply with the requirements of the Companies Act relating to accounts, so far as is applicable to the company.
- 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 31 March 2012

And signed on their behalf by:

Mr C Band, 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 30 June 2011

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 April 2008). **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. **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. **Hire purchase and leasing** 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. Where shares are issued, any component that creates a financial liability of the company is presented as a liability in the balance sheet. The corresponding dividends relating to the liability component are charged as interest expense in the profit and loss account.

Turnover

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

Depreciation

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

Plant and Machinery	25.00% Reducing Balance
Motor Vehicles	25.00% Reducing Balance
Office Equipment	25.00% Reducing Balance
Goodwill	% Over 10 years

2 Intangible fixed assets

Cost Or Valuation	£
At 30 June 2010	8,800
At 30 June 2011	<u>8,800</u>
Depreciation	
At 30 June 2010	880
Charge for year	880
At 30 June 2011	<u>1,760</u>

Net Book Value	
At 30 June 2010	7,920
At 30 June 2011	<u>7,040</u>

3 Tangible fixed assets

Cost	£
At 30 June 2010	4,961
additions	4,958
disposals	(2,180)
revaluations	
transfers	
At 30 June 2011	<u>7,739</u>

Depreciation	
At 30 June 2010	1,215
Charge for year	1,500
on disposals	<u>(545)</u>
At 30 June 2011	<u>2,170</u>

Net Book Value	
At 30 June 2010	3,746
At 30 June 2011	<u>5,569</u>

4 Transactions with directors

N/a

5 Related party disclosures

N/a

6 Debtors

Debtors includes £nil (2010 - £nil) receivable after more than one year.

7 Share capital

Allotted, called up and fully paid shares 2011 2010 No. £ No. £ Ordinary of £1 each 100 100 100 100 ====

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