

Registered Number 06920388

HOT AND COLD BOURNEMOUTH LIMITED

Abbreviated Accounts

30 June 2012

Abbreviated Balance Sheet as at 30 June 2012

	Notes	2012 £	2011 £
Fixed assets			
Intangible assets	2	6,160	7,040
Tangible assets	3	4,882	5,569
		<u>11,042</u>	<u>12,609</u>
Current assets			
Stocks		5,329	1,685
Debtors		15,245	19,656
Cash at bank and in hand		174	1,546
		<u>20,748</u>	<u>22,887</u>
Creditors: amounts falling due within one year		<u>(60,264)</u>	<u>(42,556)</u>
Net current assets (liabilities)		<u>(39,516)</u>	<u>(19,669)</u>
Total assets less current liabilities		<u>(28,474)</u>	<u>(7,060)</u>
Total net assets (liabilities)		<u>(28,474)</u>	<u>(7,060)</u>
Capital and reserves			
Called up share capital	4	100	100
Profit and loss account		(28,574)	(7,160)
Shareholders' funds		<u>(28,474)</u>	<u>(7,060)</u>

- For the year ending 30 June 2012 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.
- The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
- These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the Board on 15 March 2013

And signed on their behalf by:

Mr C Band, Director

Notes to the Abbreviated Accounts for the period ended 30 June 2012**1 Accounting Policies****Basis of measurement and preparation of accounts**

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).

Turnover policy

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

Tangible assets depreciation policy

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:

Asset class	Depreciation method and rate
Plant and machinery	20% reducing balance basis
Motor vehicles	25% reducing balance basis
Office equipment	20% reducing balance basis

Intangible assets amortisation policy

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

Asset class	Amortisation method and rate
Goodwill	Over 10 years

Other accounting policies**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.

2 Intangible fixed assets

	£
Cost	
At 1 July 2011	8,800
Additions	-
Disposals	-
Revaluations	-
Transfers	-
At 30 June 2012	<u>8,800</u>
Amortisation	
At 1 July 2011	1,760
Charge for the year	880
On disposals	-
At 30 June 2012	<u>2,640</u>
Net book values	
At 30 June 2012	<u>6,160</u>
At 30 June 2011	<u>7,040</u>

3 Tangible fixed assets

	£
Cost	
At 1 July 2011	7,739
Additions	788
Disposals	-
Revaluations	-
Transfers	-
At 30 June 2012	<u>8,527</u>
Depreciation	
At 1 July 2011	2,170
Charge for the year	1,475
On disposals	-
At 30 June 2012	<u>3,645</u>
Net book values	
At 30 June 2012	<u>4,882</u>
At 30 June 2011	<u>5,569</u>

4 Called Up Share Capital

Allotted, called up and fully paid:

	2012	2011
	£	£
100 Ordinary shares of £1 each	100	100

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