

Beaches & Cream Limited

Abbreviated Accounts

30 November 2015

Registered number

07835726

Beaches & Cream Limited**Registered number:** 07835726**Abbreviated Balance Sheet****as at 30 November 2015**

	Notes	2015	2014
		£	£
Fixed assets			
Intangible assets	2	4,200	8,400
Tangible assets	3	21,507	24,565
		<u>25,707</u>	<u>32,965</u>
Current assets			
Stocks		3,874	3,874
Debtors		805	671
Cash at bank and in hand		28,316	22,711
		<u>32,995</u>	<u>27,256</u>
Creditors: amounts falling due within one year		<u>(42,228)</u>	<u>(51,764)</u>
Net current liabilities		(9,233)	(24,508)
Total assets less current liabilities		<u>16,474</u>	<u>8,457</u>
Provisions for liabilities		(1,700)	(1,741)
Net assets		<u>14,774</u>	<u>6,716</u>
Capital and reserves			
Called up share capital	4	10	10
Profit and loss account		14,764	6,706
Shareholders' funds		<u>14,774</u>	<u>6,716</u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

Mr D Reynolds

Director

Approved by the board on 24 August 2016

Beaches & Cream Limited
Notes to the Abbreviated Accounts
for the year ended 30 November 2015

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

Turnover

Turnover represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

Depreciation

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

Equipment, fixtures & fittings	15% reducing balance
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Stocks

Stock is valued at the lower of cost and net realisable value.

Deferred taxation

Full provision is made for deferred taxation resulting from timing differences between the recognition of gains and losses in the accounts and their recognition for tax purposes. Deferred taxation is calculated on an un-discounted basis at the tax rates which are expected to apply in the periods when the timing differences will reverse.

2 Intangible fixed assets **£**

Cost

At 1 December 2014	21,000
At 30 November 2015	<u>21,000</u>

Amortisation

At 1 December 2014	12,600
Provided during the year	<u>4,200</u>
At 30 November 2015	<u>16,800</u>

Net book value

At 30 November 2015	<u>4,200</u>
At 30 November 2014	<u>8,400</u>

3 Tangible fixed assets **£**

Cost

At 1 December 2014	38,095
Additions	737
At 30 November 2015	<u>38,832</u>

Depreciation

At 1 December 2014	13,530
Charge for the year	3,795
At 30 November 2015	<u>17,325</u>

Net book value

At 30 November 2015	<u>21,507</u>
At 30 November 2014	<u>24,565</u>

4 Share capital	Nominal value	2015 Number	2015 £	2014 £
Allotted, called up and fully paid:				
Ordinary shares	£1 each	10	<u>10</u>	<u>10</u>

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