

Registered number
SC238553

The Dessert Depot Ltd.

Abbreviated Accounts

31 March 2012

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The Dessert Depot Ltd.
Registered number:
Abbreviated Balance Sheet
as at 31 March 2012

SC238553

	Notes	2012 £	2011 £
Fixed assets			
Tangible assets	2	24,167	22,622
Current assets			
Stocks		5,890	4,990
Debtors		44,323	27,837
Cash at bank and in hand		1,363	5,952
		<u>51,576</u>	<u>38,779</u>
Creditors: amounts falling due within one year		(46,236)	(36,019)
Net current assets		<u>5,340</u>	<u>2,760</u>
Total assets less current liabilities		<u>29,507</u>	<u>25,382</u>
Creditors: amounts falling due after more than one year		(11,489)	(1,695)
Net assets		<u>18,018</u>	<u>23,687</u>
Capital and reserves			
Called up share capital	3	2	2
Profit and loss account		18,016	23,685
Shareholders' funds		<u>18,018</u>	<u>23,687</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.

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.

Frances Barron

Frances Barron
 Director

Approved by the board on 23 October 2012

The Dessert Depot Ltd.
Notes to the Abbreviated Accounts
for the year ended 31 March 2012

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 April 2008).

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.

Plant and machinery	25% Reducing Balance
Motor vehicles	25% Reducing Balance

Stocks

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

Leasing and hire purchase commitments

Assets held under finance leases and hire purchase contracts, which are those where substantially all the risks and rewards of ownership of the asset have passed to the company, are capitalised in the balance sheet and depreciated over their useful lives. The corresponding lease or hire purchase obligation is treated in the balance sheet as a liability.

The interest element of the rental obligations is charged to the profit and loss account over the period of the lease and represents a constant proportion of the balance of capital repayments outstanding.

Rentals paid under operating leases are charged to income on a straight line basis over the lease term.

2 Tangible fixed assets

£

Cost

At 1 April 2011	79,681
Additions	7,895
At 31 March 2012	<u>87,576</u>

Depreciation

At 1 April 2011	57,059
Charge for the year	6,350
At 31 March 2012	<u>63,409</u>

Net book value

At 31 March 2012	<u>24,167</u>
At 31 March 2011	<u>22,622</u>

The Dessert Depot Ltd.
Notes to the Abbreviated Accounts
for the year ended 31 March 2012

3 Share capital	Nominal value	2012 Number	2012 £	2011 £
Allotted, called up and fully paid:				
Ordinary shares	£1 each	2	<u>2</u>	<u>2</u>