

Registered number  
SC238553

The Dessert Depot Ltd.

Abbreviated Accounts

31 March 2013

**The Dessert Depot Ltd.****Registered number:** SC238553**Abbreviated Balance Sheet  
as at 31 March 2013**

	Notes	2013 £	2012 £
<b>Fixed assets</b>			
Tangible assets	2	22,578	24,167
<b>Current assets</b>			
Stocks		4,900	5,890
Debtors		40,370	44,323
Cash at bank and in hand		3,030	1,363
		<u>48,300</u>	<u>51,576</u>
<b>Creditors: amounts falling due within one year</b>		(46,611)	(46,236)
<b>Net current assets</b>		<u>1,689</u>	<u>5,340</u>
<b>Total assets less current liabilities</b>		<u>24,267</u>	<u>29,507</u>
<b>Creditors: amounts falling due after more than one year</b>		(5,775)	(11,489)
<b>Net assets</b>		<u>18,492</u>	<u>18,018</u>
<b>Capital and reserves</b>			
Called up share capital	3	2	2
Profit and loss account		18,490	18,016
<b>Shareholders' funds</b>		<u>18,492</u>	<u>18,018</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

Director

Approved by the board on 29 July 2013

**The Dessert Depot Ltd.**  
**Notes to the Abbreviated Accounts**  
**for the year ended 31 March 2013**

**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 2012	87,576
Additions	6,758
At 31 March 2013	<u>94,334</u>

**Depreciation**

At 1 April 2012	63,409
Charge for the year	8,347
At 31 March 2013	<u>71,756</u>

**Net book value**

At 31 March 2013	<u>22,578</u>
At 31 March 2012	<u>24,167</u>

**3 Share capital**

**Nominal  
value**

**2013  
Number**

**2013  
£**

**2012  
£**

Allotted, called up and fully paid:

Ordinary shares

£1 each

2

2

2

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