Registered number
SC238553

The Dessert Depot Limited

Abbreviated Accounts

31 March 2015

The Dessert Depot Limited

Registered number: SC238553

Abbreviated Balance Sheet

as at 31 March 2015

	Notes		2015		2014
			£		£
Fixed assets					
Tangible assets	2		83,973		89,895
Current assets					
Stocks		6,450		6,420	
Debtors		47,311		52,676	
Cash at bank and in hand		5,894		683	
		59,655		59,779	
Creditors: amounts falling due within one year		(65,955)		(93,907)	
Net current liabilities			(6,300)		(34,128)
Total assets less current liabilities			77,673		55,767
Creditors: amounts falling due after more than one year			(80,378)		(65,904)
Provisions for liabilities			(2,964)		(4,852)
Net liabilities			(5,669)		(14,989)
Capital and reserves					
Called up share capital	4		2		2
Profit and loss account			(5,671)		(14,991)
Shareholders' funds			(5,669)		(14,989)

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 3 November 2015

The Dessert Depot Limited

Notes to the Abbreviated Accounts

for the year ended 31 March 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 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.

Leasehold improvements	10% Straight line
Plant and machinery	25% Reducing Balance
Motor vehicles	25% Reducing Balance

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.

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.

Government grants

Government grants are recognised at fair value when there is reasonable assurance that the company will comply with the conditions attaching to them and the grants will be received. Grants related to the purchase of assets are treated as deferred income and credited to the profit and loss account over the useful lives of the related assets while grants related to expenses are recognised in the profit and loss account as and when the relevant expenditure has been incurred.

2 Tangible fixed assets

	£
Cost	
At 1 April 2014	179,542
Additions	18,008
Disposals	(8,000)
At 31 March 2015	189,550
Depreciation	
At 1 April 2014	89,647
Charge for the year	17,930
On disposals	(2,000)
At 31 March 2015	105,577
Net book value	
At 31 March 2015	83,973
At 31 March 2014	89,895

3 Loans

	2015	2014
	£	£
Creditors include:		
Amounts falling due for payment after more than five years	8,765	10,941

4 Share capital

	Nominal value	2015 Number	2015 £	2014 £
Allotted, called up and fully paid:				
Ordinary shares	£1 each	2	2	2