

REGISTERED NUMBER 298811 (Scotland)

**ABBREVIATED UNAUDITED ACCOUNTS**  
**FOR THE PERIOD 13 MARCH 2006 TO 31 MARCH 2007**  
**FOR**  
**CAKE DECOR LIMITED**

THURSDAY



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**CAKE DECOR LIMITED**

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FOR THE PERIOD 13 MARCH 2006 TO 31 MARCH 2007**

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**CAKE DECOR LIMITED**  
**COMPANY INFORMATION**  
**FOR THE PERIOD 13 MARCH 2006 TO 31 MARCH 2007**

**DIRECTORS:** W Donnelly  
K Donnelly

**SECRETARY:** W Donnelly

**REGISTERED OFFICE:** 47 Deerdynes View  
Westfield Park  
Cumbernauld  
Glasgow  
G68 9HN

**REGISTERED NUMBER:** 298811 (Scotland)

**ACCOUNTANTS:** McDaid & Partners  
Stanley House  
69/71 Hamilton Road  
Motherwell  
Lanarkshire  
ML1 3DG

**CAKE DECOR LIMITED**  
**ABBREVIATED BALANCE SHEET**  
**31 MARCH 2007**

	Notes	£	£
<b>FIXED ASSETS</b>			
Tangible assets	2		110,604
<b>CURRENT ASSETS</b>			
Stocks		52,888	
Debtors		19,505	
Cash at bank		203,587	
		<u>275,980</u>	
<b>CREDITORS</b>			
Amounts falling due within one year	3	189,703	
		<u>189,703</u>	
<b>NET CURRENT ASSETS</b>			<u>86,277</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>196,881</u>
<b>CREDITORS</b>			
Amounts falling due after more than one year	3		140,041
			<u>140,041</u>
<b>NET ASSETS</b>			<u><u>56,840</u></u>
<b>CAPITAL AND RESERVES</b>			
Called up share capital	4		30,010
Profit and loss account			26,830
			<u>26,830</u>
<b>SHAREHOLDERS' FUNDS</b>			<u><u>56,840</u></u>

The company is entitled to exemption from audit under Section 249A(1) of the Companies Act 1985 for the period ended 31 March 2007

The members have not required the company to obtain an audit of its financial statements for the period ended 31 March 2007 in accordance with Section 249B(2) of the Companies Act 1985

The directors acknowledge their responsibilities for

- (a) ensuring that the company keeps accounting records which comply with Section 221 of the Companies Act 1985 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Section 226 and which otherwise comply with the requirements of the Companies Act 1985 relating to financial statements, so far as applicable to the company

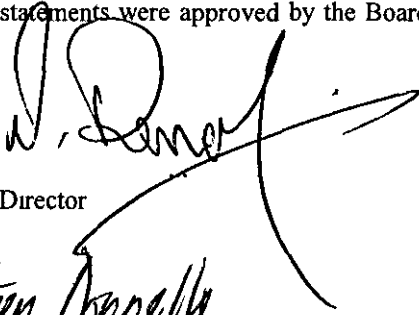
The notes form part of these abbreviated accounts

CAKE DECOR LIMITED

ABBREVIATED BALANCE SHEET continued  
31 MARCH 2007

These abbreviated accounts have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies

The financial statements were approved by the Board of Directors on 9.4.2008 and were signed on its behalf by



W Donnelly Director



K Donnelly Director

The notes form part of these abbreviated accounts

## CAKE DECOR LIMITED

### NOTES TO THE ABBREVIATED ACCOUNTS FOR THE PERIOD 13 MARCH 2006 TO 31 MARCH 2007

#### 1 ACCOUNTING POLICIES

##### **Accounting convention**

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2005)

##### **Turnover**

Turnover represents net invoiced sales of goods, excluding value added tax

##### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life or, if held under a finance lease, over the lease term, whichever is the shorter

Plant & machinery	10 % on cost
Fixtures & fittings	15% on cost
Office equipment	35% on cost

##### **Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items

##### **Deferred tax**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date

##### **Hire purchase and leasing commitments**

Assets obtained under hire purchase contracts or finance leases are capitalised in the balance sheet. Those held under hire purchase contracts are depreciated over their estimated useful lives. Those held under finance leases are depreciated over their estimated useful lives or the lease term, whichever is the shorter.

The interest element of these obligations is charged to the profit and loss account over the relevant period. The capital element of the future payments is treated as a liability.

Rentals paid under operating leases are charged to the profit and loss account on a straight line basis over the period of the lease.

##### **Government Grants**

Government grants are released to the profit and loss account at the same rate plant & machinery is depreciated

# **CAKE DECOR LIMITED**

## **NOTES TO THE ABBREVIATED ACCOUNTS continued** **FOR THE PERIOD 13 MARCH 2006 TO 31 MARCH 2007**

### **2 TANGIBLE FIXED ASSETS**

	Total £
<b>COST</b>	
Additions	121,485
At 31 March 2007	121,485
<b>DEPRECIATION</b>	
Charge for period	10,881
At 31 March 2007	10,881
<b>NET BOOK VALUE</b>	
At 31 March 2007	110,604

### **3 CREDITORS**

The following secured debts are included within creditors

	£
Bank loans	92,856

### **4 CALLED UP SHARE CAPITAL**

Authorised Number	Class	Nominal value	£
31,000	Ordinary	£1	31,000
Allotted, issued and fully paid Number	Class	Nominal value	£
30,010	Ordinary	£1	30,010

During the period to 31 March 2007 the following share capital changes took place

- (1) On 13 March 2006 10 ordinary shares of £1 were issued at par
- (2) On 9 June 2006 authorised share capital was increased from 1,000 to 31,000 ordinary shares of £1 and 30,000 ordinary shares of £1 were issued at par

### **5 CONTROL**

The company was under the control of Mr W Donnelly throughout the year