

ABBREVIATED UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2009
FOR
CAKE DECOR LIMITED

THURSDAY



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28/01/2010

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CAKE DECOR LIMITED

**CONTENTS OF THE ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2009**

	Page
<i>Company Information</i>	1
<i>Abbreviated Balance Sheet</i>	2
<i>Notes to the Abbreviated Accounts</i>	4
<i>Report of the Accountants</i>	6

CAKE DECOR LIMITED
COMPANY INFORMATION
FOR THE YEAR ENDED 31 MARCH 2009

DIRECTORS: W Donnelly
K Donnelly

SECRETARY: W Donnelly

REGISTERED OFFICE: 47 Deerdyses 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 2009

	Notes	31.3.09 £	£	31.3.08 £	£
FIXED ASSETS					
Tangible assets	2		167,949		138,460
CURRENT ASSETS					
Stocks		87,823		37,598	
Debtors		111,098		47,797	
Cash at bank		112,961		164,641	
		<u>311,882</u>		<u>250,036</u>	
CREDITORS					
Amounts falling due within one year	3	<u>304,699</u>		<u>169,354</u>	
NET CURRENT ASSETS			<u>7,183</u>		<u>80,682</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			175,132		219,142
CREDITORS					
Amounts falling due after more than one year	3		(53,399)		(122,410)
PROVISIONS FOR LIABILITIES			<u>(23,990)</u>		<u>(14,265)</u>
NET ASSETS			<u><u>97,743</u></u>		<u><u>82,467</u></u>
CAPITAL AND RESERVES					
Called up share capital	4		30,010		30,010
Profit and loss account			<u>67,733</u>		<u>52,457</u>
SHAREHOLDERS' FUNDS			<u><u>97,743</u></u>		<u><u>82,467</u></u>

The company is entitled to exemption from audit under Section 249A(1) of the Companies Act 1985 for the year ended 31 March 2009.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2009 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.

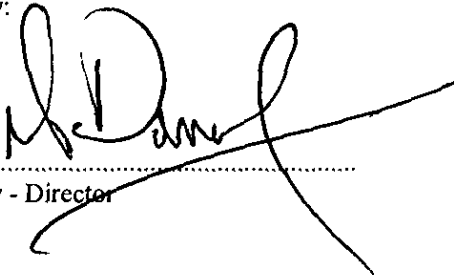
The notes form part of these abbreviated accounts

CAKE DECOR LIMITED

ABBREVIATED BALANCE SHEET - continued
31 MARCH 2009

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 27/1/10 and were signed on its behalf by:

A large, stylized handwritten signature in black ink, appearing to read 'W Donnelly', is written over a horizontal dotted line.

W Donnelly - Director

The notes form part of these abbreviated accounts

CAKE DECOR LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2009

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 2007).

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.

Property Improvements	- 20% on cost
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 YEAR ENDED 31 MARCH 2009

2. TANGIBLE FIXED ASSETS

	Total £
COST	
At 1 April 2008	164,644
Additions	49,489
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At 31 March 2009	214,133
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DEPRECIATION	
At 1 April 2008	26,185
Charge for year	19,999
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At 31 March 2009	46,184
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NET BOOK VALUE	
At 31 March 2009	167,949
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At 31 March 2008	138,459
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3. CREDITORS

Creditors include an amount of £35,714 (31.3.08 - £64,285) for which security has been given.

4. CALLED UP SHARE CAPITAL

Authorised:			
Number:	Class:	Nominal value:	31.3.09 £
31,000	Ordinary	£1	31,000
			<hr/>
31,000	Ordinary		31,000
			<hr/>
Allotted, issued and fully paid:			
Number:	Class:	Nominal value:	31.3.09 £
30,010	Ordinary	£1	30,010
			<hr/>
30,010	Ordinary		30,010
			<hr/>

5. RELATED PARTY DISCLOSURES

Included within other creditors is a balance due to Mr W Donnelly of £25,124 (2008 £26,620) in respect of his directors loan.

Included within consultancy fees are costs paid to director Mrs K Donnelly of £4,500 (2008 £Nil).

6. CONTROL

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


CAKE DECOR LIMITED

REPORT OF THE ACCOUNTANTS TO THE DIRECTORS OF
CAKE DECOR LIMITED

The following reproduces the text of the report prepared for the directors in respect of the company's annual unaudited financial statements, from which the unaudited abbreviated accounts (set out on pages two to five) have been prepared.

As described on the balance sheet you are responsible for the preparation of the financial statements for the year ended 31 March 2009 set out on pages nil to nil and you consider that the company is exempt from an audit.

In accordance with your instructions, we have compiled these unaudited financial statements in order to assist you to fulfil your statutory responsibilities, from the accounting records and information and explanations supplied to us.



McDaid & Partners
Stanley House
69/71 Hamilton Road
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Lanarkshire
ML1 3DG

Date: 27 January 2010