

**BERTWISTLES (BAKERS) LIMITED****ABBREVIATED BALANCE SHEET****30 SEPTEMBER 2015****Company Registration Number: 00859279**

	Note	2015 £	2014 £
<b>Fixed assets</b>	<b>2</b>		
Tangible fixed assets		91,029	94,993
<b>Current assets</b>			
Stocks		6,317	4,090
Debtors		16,475	22,852
Cash at bank and in hand		46,526	41,341
		69,318	68,283
<b>Creditors: Amounts falling due within one year</b>	<b>3</b>	(38,428)	(44,194)
<b>Net current assets</b>		30,890	24,089
<b>Total assets less current liabilities</b>		121,919	119,082
<b>Creditors: Amounts falling due after more than one year</b>	<b>3</b>	(45,113)	(50,727)
Provisions for liabilities		(6,200)	(6,300)
<b>Net assets</b>		70,606	62,055
<b>Capital and reserves</b>			
Called up share capital	<b>4</b>	1,000	1,000
Profit and loss account		69,606	61,055
<b>Shareholders' funds</b>		70,606	62,055

For the year ending 30 September 2015 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime under the Companies Act 2006.

Approved by the Board on  
and signed on its behalf by:

*RJW McKenna*

RJW McKenna  
Director

9<sup>th</sup> June 2016



**BERTWISTLES (BAKERS) LIMITED**  
**NOTES TO THE ABBREVIATED ACCOUNTS**  
**YEAR ENDED 30 SEPTEMBER 2015**

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**1 Accounting policies**

**Basis of preparation**

The full financial statements, from which these abbreviated accounts have been extracted, have been prepared under the historical cost convention.

**Turnover**

Turnover represents amounts chargeable, net of value added tax, in respect of the sale of goods and services to customers.

**Depreciation**

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Buildings	2% per annum - on cost
Equipment	15% per annum - reducing balance
Fixtures and fittings	15% per annum - reducing balance
Motor vehicles	25% per annum - reducing balance

**Stock**

Stock is valued at the lower of cost and net realisable value, after due regard for obsolete and slow moving stocks. Net realisable value is based on selling price less anticipated costs to completion and selling costs.

**Deferred tax**

Deferred tax is recognised, without discounting, in respect of all timing differences between the treatment of certain items for taxation and accounting purposes, which have arisen but not reversed by the balance sheet date, except as required by FRS19.

Deferred tax is measured at the rates that are expected to apply in the periods when the timing differences are expected to reverse, based on the tax rates and law enacted at the balance sheet date.

**Hire purchase and leasing**

Rentals payable under operating leases are charged in the profit and loss account on a straight line basis over the lease term.

Assets held under finance leases, which are leases where substantially all the risks and rewards of ownership of the asset have passed to the company, are capitalised in the balance sheet as tangible fixed assets and are depreciated over the shorter of the lease term and their useful lives. The capital elements of future obligations under the leases are included as liabilities in the balance sheet. The interest element of the rental obligation 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. Assets held under hire purchase agreements are capitalised as tangible fixed assets and are depreciated over the shorter of the lease term and their useful lives. The capital element of future finance payments is included within creditors. Finance charges are allocated to accounting periods over the length of the contract and represent a constant proportion of the balance of capital repayments outstanding.

**Financial instruments**

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities. Where shares are issued, any component that creates a financial liability of the company is presented as a liability in the balance sheet. The corresponding dividends relating to the liability component are charged as interest expense in the profit and loss account.

**BERTWISTLES (BAKERS) LIMITED**  
**NOTES TO THE ABBREVIATED ACCOUNTS**  
**YEAR ENDED 30 SEPTEMBER 2015**

**2 Fixed assets**

	<b>Intangible assets £</b>	<b>Tangible assets £</b>	<b>Total £</b>
<b>Cost</b>			
At 1 October 2014	4,000	223,572	227,572
Additions	-	6,701	6,701
Disposals	-	(1,030)	(1,030)
At 30 September 2015	4,000	229,243	233,243
<b>Depreciation</b>			
At 1 October 2014	4,000	128,579	132,579
Charge for the year	-	10,347	10,347
Eliminated on disposals	-	(712)	(712)
At 30 September 2015	4,000	138,214	142,214
<b>Net book value</b>			
At 30 September 2015	-	91,029	91,029
At 30 September 2014	-	94,993	94,993

**3 Creditors**

Creditors includes the following liabilities, on which security has been given by the company:

	<b>2015 £</b>	<b>2014 £</b>
Amounts falling due within one year	8,218	9,905
Amounts falling due after more than one year	45,113	50,727
Total secured creditors	53,331	60,632

Included in the creditors are the following amounts due after more than five years:

	<b>2015 £</b>	<b>2014 £</b>
After more than five years by instalments	31,604	34,665

**4 Share capital**

**Allotted, called up and fully paid shares**

	<b>2015</b>		<b>2014</b>	
	<b>No.</b>	<b>£</b>	<b>No.</b>	<b>£</b>
Ordinary of £1 each	1,000	1,000	1,000	1,000