

**BERTWISTLES (BAKERS) LIMITED**  
**ABBREVIATED BALANCE SHEET**  
**30 SEPTEMBER 2013**

Company Registration Number: 00859279

	Note	2013 £	2012 £
<b>Fixed assets</b>	<b>2</b>		
Tangible fixed assets		93,217	19,918
<b>Current assets</b>			
Stocks		4,806	4,822
Debtors		17,884	16,141
Cash at bank and in hand		7,022	15,604
		29,712	36,567
<b>Creditors: Amounts falling due within one year</b>	<b>3</b>	(31,412)	(23,631)
<b>Net current (liabilities)/assets</b>		(1,700)	12,936
<b>Total assets less current liabilities</b>		91,517	32,854
<b>Creditors: Amounts falling due after more than one year</b>	<b>3</b>	(58,205)	(5,298)
Provisions for liabilities		(5,000)	(3,300)
<b>Net assets</b>		28,312	24,256
<b>Capital and reserves</b>			
Called up share capital	<b>4</b>	1,000	1,000
Profit and loss account		27,312	23,256
<b>Shareholders' funds</b>		28,312	24,256

For the year ending 30 September 2013 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 abbreviated 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 2<sup>nd</sup> June 2014.  
and signed on its behalf by

*RJW McKenna*

RJW McKenna  
Director

THURSDAY



A38 05/06/2014 #209  
COMPANIES HOUSE

**BERTWISTLES (BAKERS) LIMITED**  
**NOTES TO THE ABBREVIATED ACCOUNTS**  
**YEAR ENDED 30 SEPTEMBER 2013**

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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

**Goodwill**

Positive goodwill is capitalised, classified as an asset on the balance sheet and amortised on a straight line basis over its useful economic life. It is reviewed for impairment at the end of the first full financial year following the acquisition and in other periods if events or changes in circumstances indicate that the carrying value may not be recoverable

**Amortisation**

Amortisation is provided on intangible fixed assets so as to write off the cost, less any estimated residual value, over their expected useful economic life as follows

Goodwill	5% per annum - on cost
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**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**

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

**BERTWISTLES (BAKERS) LIMITED**  
**NOTES TO THE ABBREVIATED ACCOUNTS**  
**YEAR ENDED 30 SEPTEMBER 2013**

**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.

**2 Fixed assets**

	<b>Intangible assets £</b>	<b>Tangible assets £</b>	<b>Total £</b>
<b>Cost</b>			
At 1 October 2012	4,000	135,637	139,637
Additions	-	77,216	77,216
At 30 September 2013	4,000	212,853	216,853
<b>Depreciation</b>			
At 1 October 2012	4,000	115,719	119,719
Charge for the year	-	3,917	3,917
At 30 September 2013	4,000	119,636	123,636
<b>Net book value</b>			
At 30 September 2013	-	93,217	93,217
At 30 September 2012	-	19,918	19,918

**3 Creditors**

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

	<b>2013 £</b>	<b>2012 £</b>
Amounts falling due within one year	9,571	8,189
Amounts falling due after more than one year	58,205	5,298
Total secured creditors	67,776	13,487

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

	<b>2013 £</b>	<b>2012 £</b>
After more than five years by instalments	37,546	-

**4 Share capital**

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

	<b>No.</b>	<b>2013 £</b>	<b>No.</b>	<b>2012 £</b>
Ordinary of £1 each	1,000	1,000	1,000	1,000