

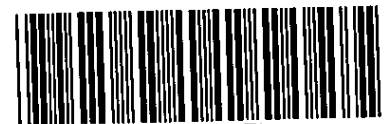
Registration number 03717761

Bon Croissant Limited

Unaudited Abbreviated Accounts

for the Year Ended 30 April 2013

Kajaine Chartered Accountants
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Edgware
HA8 7DD



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Bon Croissant Limited
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Bon Croissant Limited
(Registration number: 03717761)
Abbreviated Balance Sheet at 30 April 2013

	Note	2013 £	2012 £
Fixed assets			
Tangible fixed assets		91,835	100,813
Investments		102	-
		<u>91,937</u>	<u>100,813</u>
Current assets			
Stocks		3,166	3,766
Debtors		126,201	20,100
Cash at bank and in hand		237	4,624
		<u>129,604</u>	<u>28,490</u>
Creditors Amounts falling due within one year		<u>(151,229)</u>	<u>(93,568)</u>
Net current liabilities		<u>(21,625)</u>	<u>(65,078)</u>
Net assets		<u>70,312</u>	<u>35,735</u>
Capital and reserves			
Called up share capital	3	10,000	10,000
Profit and loss account		<u>60,312</u>	<u>25,735</u>
Shareholders' funds		<u>70,312</u>	<u>35,735</u>


For the year ending 30 April 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 director acknowledges his 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 special provisions for small companies under Part 15 of the Companies Act 2006 and with the Financial Reporting Standard for Smaller Entities (effective April 2008)

Approved by the director on 20 January 2014


Mr Mohammad Tarhini
Director

Bon Croissant Limited

Notes to the Abbreviated Accounts for the Year Ended 30 April 2013

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 and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008)

Exemption from preparing group accounts

The company is part of a small group. The company has taken advantage of the exemption provided by Section 398 of the Companies Act 2006 and has not prepared group accounts

Turnover

The turnover shown in the profit and loss account represents amounts invoiced during the year, exclusive of Value Added Tax

In respect of long-term contracts and contracts for on-going services, turnover represents the value of work done in the year, including estimates of amounts not invoiced. Turnover in respect of long-term contracts and contracts for on-going services is recognised by reference to the stage of completion

Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows

Asset class	Depreciation method and rate
Leasehold property	Over the period of lease (20 years)
Fixtures & fittings	15% per annum on reducing balance
Motor Vehicles	25% per annum on reducing balance
Equipment	25% per annum on 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

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

Bon Croissant Limited

Notes to the Abbreviated Accounts for the Year Ended 30 April 2013

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2 Fixed assets

	Tangible assets £	Investments £	Total £
Cost			
At 1 May 2012	337,838	-	337,838
Additions	10,305	102	10,407
At 30 April 2013	348,143	102	348,245
Depreciation			
At 1 May 2012	237,025	-	237,025
Charge for the year	19,283	-	19,283
At 30 April 2013	256,308	-	256,308
Net book value			
At 30 April 2013	91,835	102	91,937
At 30 April 2012	100,813	-	100,813

Details of undertakings

Details of the investments in which the company holds 20% or more of the nominal value of any class of share capital are as follows

Undertaking	Holding	Proportion of voting rights and shares held	Principal activity
Subsidiary undertakings			
Bake & Cake Limited	Ordinary Shares	100%	retail and wholesale bakery, patisserie, coffee shop and restaurant
Euro Delice Limited	Ordinary Shares	100%	retail bakery, and patisserie

The financial period end of Bake & Cake Limited is 30 September The loss for the financial period of Bake & Cake Limited was £72,250 and the aggregate amount of capital and reserves at the end of the period was (£72,781)

The financial period end of Euro Delice Limited is 31 October The loss for the financial period of Euro Delice Limited was £40,924 and the aggregate amount of capital and reserves at the end of the period was (£46,932)

Bon Croissant Limited

Notes to the Abbreviated Accounts for the Year Ended 30 April 2013

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3 Share capital

Allotted, called up and fully paid shares

	2013		2012	
	No.	£	No.	£
Ordinary Shares of £1 each	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>