

Registration number: 03717761

Bon Croissant Limited

Unaudited Abbreviated Accounts

for the Year Ended 30 April 2014

Kajaine Limited
Kajaine House
57-67 High Street
Edgware
Middlesex
HA8 7DD

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Bon Croissant Limited
(Registration number: 03717761)
Abbreviated Balance Sheet at 30 April 2014

	Note	2014 £	2013 £
Fixed assets			
Tangible fixed assets		92,425	91,835
Investments		2	102
		<u>92,427</u>	<u>91,937</u>
Current assets			
Stocks		1,834	3,166
Debtors		68,411	126,201
Cash at bank and in hand		61,218	237
		<u>131,463</u>	<u>129,604</u>
Creditors: Amounts falling due within one year		<u>(144,077)</u>	<u>(151,229)</u>
Net current liabilities		<u>(12,614)</u>	<u>(21,625)</u>
Net assets		<u>79,813</u>	<u>70,312</u>
Capital and reserves			
Called up share capital	3	10,000	10,000
Profit and loss account		69,813	60,312
Shareholders' funds		<u>79,813</u>	<u>70,312</u>


For the year ending 30 April 2014 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 19 January 2015


 Mr M Tarhini
 Director

The notes on pages 2 to 4 form an integral part of these financial statements.

Bon Croissant Limited

Notes to the Abbreviated Accounts for the Year Ended 30 April 2014

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 2014

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2 Fixed assets

	Tangible assets £	Investments £	Total £
Cost			
At 1 May 2013	348,143	102	348,245
Additions	21,868	-	21,868
Disposals	-	(100)	(100)
At 30 April 2014	370,011	2	370,013
Depreciation			
At 1 May 2013	256,308	-	256,308
Charge for the year	21,278	-	21,278
At 30 April 2014	277,586	-	277,586
Net book value			
At 30 April 2014	92,425	2	92,427
At 30 April 2013	91,835	102	91,937

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	Country of incorporation	Holding	Proportion of voting rights and shares held	Principal activity
Subsidiary undertakings				
Safar Tas Limited (formerly Bake & Cake Limited)		Ordinary Shares	100%	retail and wholesale bakery, patisserie, coffee shop and restaurant
Bake & Cake Limited (formerly Euro Delice Limited)		Ordinary Shares	100%	retail bakery, and patisserie

The financial period end of Safar Tas Limited (formerly Bake & Cake Limited) is 30 September. The loss for the financial period of Safar Tas Limited was £79,317 and the aggregate amount of capital and reserves at the end of the period was (£151,998).

The financial period end of Bake & Cake Limited (formerly Euro Delice Limited) is 31 October. The loss for the financial period of Bake & Cake Limited was £14,853 and the aggregate amount of capital and reserves at the end of the period was (£61,783).