

Registered Number 04489318

DIANE BERRY KITCHENS LIMITED

Abbreviated Accounts

31 December 2013

Abbreviated Balance Sheet as at 31 December 2013

	<i>Notes</i>	<i>2013</i>	<i>2012</i>
		£	£
Fixed assets			
Tangible assets	2	60,089	32,179
		<u>60,089</u>	<u>32,179</u>
Current assets			
Stocks		32,246	89,259
Debtors		174,409	239,913
Cash at bank and in hand		828,085	714,280
		<u>1,034,740</u>	<u>1,043,452</u>
Creditors: amounts falling due within one year		<u>(240,227)</u>	<u>(422,244)</u>
Net current assets (liabilities)		<u>794,513</u>	<u>621,208</u>
Total assets less current liabilities		<u>854,602</u>	<u>653,387</u>
Provisions for liabilities		<u>(11,030)</u>	<u>(6,408)</u>
Total net assets (liabilities)		<u>843,572</u>	<u>646,979</u>
Capital and reserves			
Called up share capital	3	125	100
Profit and loss account		843,447	646,879
Shareholders' funds		<u>843,572</u>	<u>646,979</u>

- For the year ending 31 December 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 accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the Board on 30 September 2014

And signed on their behalf by:

DIANE BERRY, Director

Notes to the Abbreviated Accounts for the period ended 31 December 2013**1 Accounting Policies****Basis of measurement and preparation of accounts**

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities effective April 2008.

Turnover policy

The turnover shown in the profit and loss account represents amounts earned 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.

Tangible assets depreciation policy

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:

Showroom & Display - 20% straight line basis

Fixtures, Fittings & Equipment - 20% straight line basis

Motor Vehicles - 25% reducing balance basis

Other accounting policies**Stock**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Operating lease agreements

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against profits on a straight line basis over the period of the lease.

Pension costs

The company operates a defined contribution pension scheme for the director. The assets of the scheme are held separately from those of the company. The annual contributions payable are charged to the profit and loss account.

Deferred taxation

The charge for taxation takes into account taxation deferred as a result of timing differences between the treatment of certain items for taxation and accounting purposes. In general, deferred taxation is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date. However, deferred tax assets are recognised only to the extent that the directors consider that it is more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted. In accordance with FRS19, deferred tax is not recognised on revaluation gains. Deferred taxation is measured on a non-discounted basis at the tax rates that are expected to apply in the periods in which the timing

differences reverse, based on tax rates and laws enacted or substantively enacted at the balance sheet date.

2 **Tangible fixed assets**

	£
Cost	
At 1 January 2013	86,969
Additions	48,103
Disposals	(12,066)
Revaluations	-
Transfers	-
At 31 December 2013	<u>123,006</u>
Depreciation	
At 1 January 2013	54,790
Charge for the year	16,674
On disposals	(8,547)
At 31 December 2013	<u>62,917</u>
Net book values	
At 31 December 2013	<u>60,089</u>
At 31 December 2012	<u>32,179</u>

3 **Called Up Share Capital**

Allotted, called up and fully paid:

	2013	2012
	£	£
100 A Ordinary shares of £1 each (0 shares for 2012)	100	0
25 B Ordinary shares of £1 each (0 shares for 2012)	25	0
0 Ordinary shares of £1 each (100 shares for 2012)	0	100

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