

Registered Number 05656657

BED AND BREAKFAST GUIDE LIMITED

Abbreviated Accounts

31 December 2012

Abbreviated Balance Sheet as at 31 December 2012

	<i>Notes</i>	<i>2012</i>	<i>2011</i>
		£	£
Fixed assets			
Intangible assets	2	27,000	36,000
Tangible assets	3	2,176	4,175
		<u>29,176</u>	<u>40,175</u>
Current assets			
Debtors		15,373	4,813
Cash at bank and in hand		-	502
		<u>15,373</u>	<u>5,315</u>
Prepayments and accrued income		-	515
Creditors: amounts falling due within one year		(21,633)	(29,543)
Net current assets (liabilities)		<u>(6,260)</u>	<u>(23,713)</u>
Total assets less current liabilities		<u>22,916</u>	<u>16,462</u>
Creditors: amounts falling due after more than one year		(20,946)	(13,128)
Provisions for liabilities		(392)	(835)
Accruals and deferred income		-	(725)
Total net assets (liabilities)		<u>1,578</u>	<u>1,774</u>
Capital and reserves			
Called up share capital		2	2
Profit and loss account		1,576	1,772
Shareholders' funds		<u>1,578</u>	<u>1,774</u>

- For the year ending 31 December 2012 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 21 August 2013

And signed on their behalf by:

D J Martin, Director

Notes to the Abbreviated Accounts for the period ended 31 December 2012**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

Turnover represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

Tangible assets depreciation policy

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Computer equipment 25% straight line

Fixtures & fittings 25% straight line

Valuation information and policy**Foreign currencies**

Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated at the rate of exchange ruling at the balance sheet date. All differences are taken to the profit and loss account.

Other accounting policies**Deferred taxation**

Full provision is made for deferred taxation resulting from timing differences between the recognition of gains and losses in the accounts and their recognition for tax purposes. Deferred taxation is calculated on an un-discounted basis at the tax rates which are expected to apply in the periods when the timing differences will reverse.

2 Intangible fixed assets

	£
Cost	
At 1 January 2012	90,000
Additions	-
Disposals	-
Revaluations	-
Transfers	-
At 31 December 2012	<u>90,000</u>

Amortisation

At 1 January 2012	54,000
Charge for the year	9,000
On disposals	-
At 31 December 2012	<u>63,000</u>
Net book values	
At 31 December 2012	<u>27,000</u>
At 31 December 2011	<u>36,000</u>

Goodwill is being written off in equal instalments over its estimated economic life of 10 years.

3 Tangible fixed assets

	£
Cost	
At 1 January 2012	10,939
Additions	-
Disposals	-
Revaluations	-
Transfers	-
At 31 December 2012	<u>10,939</u>
Depreciation	
At 1 January 2012	6,764
Charge for the year	1,999
On disposals	-
At 31 December 2012	<u>8,763</u>
Net book values	
At 31 December 2012	<u>2,176</u>
At 31 December 2011	<u>4,175</u>

4 Transactions with directors

Name of director receiving advance or credit:	N P Harris
Description of the transaction:	Directors loan account
Balance at 1 January 2012:	£ 0
Advances or credits made:	£ 9,492
Advances or credits repaid:	£ 0
Balance at 31 December 2012:	<u>£ 9,492</u>

Name of director receiving advance or credit:	D J Martin
Description of the transaction:	Directors loan account
Balance at 1 January 2012:	£ 0
Advances or credits made:	£ 4,522
Advances or credits repaid:	£ 0
Balance at 31 December 2012:	<u>£ 4,522</u>

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