

Tshirt Patisserie Limited

Unaudited Abbreviated Accounts

for the Year Ended 30 September 2015

HCB Accountants LLP
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CV37 6JG

Tshirt Patisserie Limited

Contents

Abbreviated Balance Sheet

☐ ☐ 1

Notes to the Abbreviated Accounts

☐ 2 to 3

Tshirt Patisserie Limited
(Registration number: 06368327)
Abbreviated Balance Sheet at 30 September 2015

	Note	2015 £	2014 £
Fixed assets			
Tangible fixed assets		<u>27,257</u>	<u>3,236</u>
Current assets			
Stocks		500	500
Cash at bank and in hand		<u>11,624</u>	<u>20,448</u>
		12,124	20,948
Creditors: Amounts falling due within one year		<u>(58,566)</u>	<u>(17,299)</u>
Net current (liabilities)/assets		<u>(46,442)</u>	<u>3,649</u>
Total assets less current liabilities		(19,185)	6,885
Creditors: Amounts falling due after more than one year		<u>-</u>	<u>(3,060)</u>
Net (liabilities)/assets		<u>(19,185)</u>	<u>3,825</u>
Capital and reserves			
Called up share capital	<u>3</u>	100	100
Profit and loss account		<u>(19,285)</u>	<u>3,725</u>
Shareholders' (deficit)/funds		<u>(19,185)</u>	<u>3,825</u>

For the year ending 30 September 2015 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 her 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 director on 29 June 2016

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Miss A Newman
Director

The notes on pages 2 to 3 form an integral part of these financial statements.

Tshirt Patisserie Limited
Notes to the Abbreviated Accounts for the Year Ended 30 September 2015
..... continued

I 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).

Turnover

Turnover represents amounts chargeable, net of value added tax, in respect of the sale of goods and services to customers.

Turnover is recognised on completion of services.

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
Plant and machinery	25% straight line
Motor vehicles	25% reducing balance
Equipment	25% straight line
Long leasehold property	10% straight line

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. 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.

Tshirt Patisserie Limited
Notes to the Abbreviated Accounts for the Year Ended 30 September 2015
..... continued

2 Fixed assets

	Tangible assets £	Total £
Cost		
At 1 October 2014	15,853	15,853
Additions	30,130	30,130
Disposals	<u>(2,400)</u>	<u>(2,400)</u>
At 30 September 2015	<u>43,583</u>	<u>43,583</u>
Depreciation		
At 1 October 2014	12,617	12,617
Charge for the year	5,350	5,350
Eliminated on disposals	<u>(1,641)</u>	<u>(1,641)</u>
At 30 September 2015	<u>16,326</u>	<u>16,326</u>
Net book value		
At 30 September 2015	<u><u>27,257</u></u>	<u><u>27,257</u></u>
At 30 September 2014	<u><u>3,236</u></u>	<u><u>3,236</u></u>

3 Share capital

Allotted, called up and fully paid shares

	2015		2014	
	No.	£	No.	£
Ordinary shares of £1 each	100	100	100	100
	<u>100</u>	<u>100</u>	<u>100</u>	<u>100</u>

Page 3

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