

REGISTERED IN ENGLAND
COMPANY No 2759287

R.B. PATISSERIES AND SORBETS LIMITED

ABBREVIATED ACCOUNTS

FOR THE YEAR ENDED 28 FEBRUARY 2006



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COMPANIES HOUSE 05/10/2006

R.B. PATISSERIES AND SORBETS LIMITED
ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 28 FEBRUARY 2006

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R.B. PATISSERIES AND SORBETS LIMITED
ABBREVIATED BALANCE SHEET
AS AT 28 FEBRUARY 2006

	Notes	£	2006	£	£	2005	£
Creditors: amounts falling due within one year			78,279		78,279		
Net current liabilities				(78,279)			(78,279)
Net liabilities				(78,279)			(78,279)
Capital and reserves							
Called up share capital	2.			100			100
Profit and loss account				(78,379)			(78,379)
Equity shareholders' funds				(78,279)			(78,279)

For the year in question the company was entitled to exemption from audit under Companies Act 1985, Section 249A(1).

We confirm that no notice has been deposited requesting an audit under Section 249B(2), and that we acknowledge our responsibilities for:

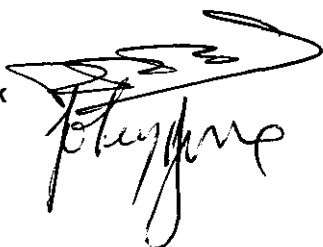
- i) Ensuring that the company keeps accounting records which comply with Section 221, and
- ii) Preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of Section 226, and which otherwise comply with the requirements of the Companies Act 1985 relating to accounts, so far as applicable to the company.

The abbreviated accounts have been prepared in accordance with the special provision of Part VII of the Companies Act 1985 relating to small companies.

Approved by the board of directors on 30.09.06 and signed on its behalf by:-

R.P. Back

J. Byrne



)
) Directors
)

R.B. PATISSERIES AND SORBETS LIMITED
NOTES TO THE ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 28 FEBRUARY 2006

1. Accounting policies

The significant accounting policies used in the preparation of these abbreviated accounts are:-

a. Basis of accounting

The abbreviated accounts are prepared under the historical cost convention.

b. Turnover

Turnover represents the value of goods and services invoiced to customers, less returns, after deducting trade and other discounts and excluding value added tax.

c. Research and development

It is the company's policy to write off any expenditure on pure and applied research as it is incurred.

Development expenditure relating to specific projects intended for commercial exploitation is carried forward and amortised over the periods from which benefit is expected, commencing with the period in which the related sales are first made.

d. Cash flow statement

A cash flow statement is not included as part of these financial statements in view of the company falling outside the scope of Financial Reporting Standard No 1.

2. Called up share capital	2006 £	2005 £
Authorised 1,000 ordinary shares of £1 each	1,000	1,000
Allotted, called up and fully paid 100 ordinary shares of £1 each	100	100

3. Transactions with directors

For the purpose of Schedule 6 Part II of Section 232 of the Companies Act 1985 the Directors have declared the following material interests:

R.P. Back - Backs Electronic Publishing Ltd
J. Byrne - Backs Electronic Publishing Ltd

4. Ultimate parent company

The company is a wholly owned subsidiary of Backs Electronic Publishing Limited, which is incorporated in Great Britain.