

Registration number: 5400026

BabyDeli Limited

Unaudited Abbreviated Accounts
for the Year Ended 31 March 2008

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BabyDeli Limited
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BabyDeli Limited
Abbreviated Balance Sheet as at 31 March 2008

		2008	2007
	Note	£	£
Fixed assets			
Tangible assets	2	6,097	5,371
Current assets			
Stocks		965	918
Debtors		10,691	12,598
Cash at bank and in hand		-	2,836
		<u>11,656</u>	<u>16,352</u>
Creditors: Amounts falling due within one year	3	<u>(80,384)</u>	<u>(41,787)</u>
Net current liabilities		<u>(68,728)</u>	<u>(25,435)</u>
Net liabilities		<u>(62,631)</u>	<u>(20,064)</u>
Capital and reserves			
Called up share capital	5	1,000	1,000
Profit and loss reserve		<u>(63,631)</u>	<u>(21,064)</u>
Shareholders' deficit		<u>(62,631)</u>	<u>(20,064)</u>

For the financial year ended 31 March 2008, the company was entitled to exemption from audit under section 249A(1) of the Companies Act 1985; and no notice has been deposited under section 249B(2) requesting an audit. The director acknowledges her responsibilities for ensuring that the company keeps accounting records which comply with section 221 of the Act and preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the 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 Companies Act 1985, so far as applicable to the company.

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

These accounts were approved by the Director on 9 January 2009



Mrs L Duerr
Director

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

BabyDeli Limited

Notes to the abbreviated accounts for the Year Ended 31 March 2008

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 January 2007).

Going concern

The balance sheet shows that the liabilities exceed the assets by £62,631 (2007-£20,064) with a directors loan account balance of £38,005 (2007-£37,158). The director has confirmed she will continue to support the company for the foreseeable future and is looking at additional sources of financing to support ongoing business plans.

Turnover

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

Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Computer equipment	33% straight line basis
Other assets	25% straight line basis

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.

Deferred taxation

Deferred tax is recognised, without discounting, in respect of all timing differences between the treatment of certain items for taxation and accounting purposes, which have arisen but not reversed by the balance sheet date, except as required by FRSSE.

Deferred tax is measured at the rates that are expected to apply in the periods when the timing differences are expected to reverse, based on the tax rates and law enacted at the balance sheet date.

BabyDeli Limited

Notes to the abbreviated accounts for the Year Ended 31 March 2008

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2 Fixed assets

	Tangible assets £
Cost	
As at 1 April 2007	6,558
Additions	5,870
Disposals	<u>(3,920)</u>
As at 31 March 2008	<u>8,508</u>
Depreciation	
As at 1 April 2007	1,187
Eliminated on disposal	(980)
Charge for the year	<u>2,204</u>
As at 31 March 2008	<u>2,411</u>
Net book value	
As at 31 March 2008	<u>6,097</u>
As at 31 March 2007	<u>5,371</u>

3 Creditors

Included within creditors is secured creditors of £18,517 (2007 - nil).

4 Security of borrowings

The bank overdraft is secured by a directors' guarantee.

BabyDeli Limited

Notes to the abbreviated accounts for the Year Ended 31 March 2008

..... continued

5 Share capital

	2008 £	2007 £
Authorised		
Equity		
1,000 Ordinary shares of £1 each	<u>1,000</u>	<u>1,000</u>
Allotted, called up and fully paid		
Equity		
1,000 Ordinary shares of £1 each	<u>1,000</u>	<u>1,000</u>

6 Related parties

Controlling entity

The company is controlled by the director who owns 100% of the called up share capital.

Directors' loan accounts

The directors' loan account was not overdrawn during the year.