

Company Registration No. 5435918 (England and Wales)

**BABY COW MANCHESTER LIMITED**  
**ABBREVIATED ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2006**



# **BABY COW MANCHESTER LIMITED**

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# BABY COW MANCHESTER LIMITED

## ABBREVIATED BALANCE SHEET AS AT 31 MARCH 2006

	Notes	2006 £	£
<b>Current assets</b>			
Debtors		20,771	
Cash at bank and in hand		165,514	
		<u>186,285</u>	
<b>Creditors: amounts falling due within one year</b>		<u>(207,664)</u>	
<b>Total assets less current liabilities</b>			<u>(21,379)</u>
<b>Capital and reserves</b>			
Profit and loss account			<u>(21,379)</u>
<b>Shareholders' funds - equity interests</b>			<u>(21,379)</u>

In preparing these financial statements:

- (a) The directors are of the opinion that the company is entitled to the exemption from audit conferred by Section 249A(1) of the Companies Act 1985;
- (b) No notice has been deposited under Section 249B(2) of the Companies Act 1985, and
- (c) The directors acknowledge their responsibilities for:
  - (i) ensuring that the company keeps accounting records which comply with Section 221 of the Companies Act 1985, 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 this Act relating to accounts, so far as applicable to the company.

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

The financial statements were approved by the Board on 19 June 2006



P Carroll  
Director

# **BABY COW MANCHESTER LIMITED**

## **NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2006**

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### **1 Accounting policies**

#### **1.1 Accounting convention**

The financial statements are prepared under the historical cost convention.

#### **1.2 Compliance with accounting standards**

The financial statements are prepared in accordance with applicable accounting standards, which have been applied consistently (except as otherwise stated).

#### **1.3 Turnover**

Turnover represents amounts receivable for goods and services net of VAT and trade discounts.

#### **1.4 Deferred taxation**

Deferred taxation is provided in full in respect of taxation deferred by timing differences between the treatment of certain items for taxation and accounting purposes. The deferred tax balance had not been discounted.