
BETTACARE LIMITED

UNAUDITED

ABBREVIATED ACCOUNTS

FOR THE YEAR ENDED 30 APRIL 2015

BETTACARE LIMITED
REGISTERED NUMBER: 1748179

ABBREVIATED BALANCE SHEET
AS AT 30 APRIL 2015

	Note	2015		2014	
		£	£	£	£
FIXED ASSETS					
Intangible assets	2		-		13,858
Tangible fixed assets	3		<u>194,351</u>		<u>197,487</u>
			194,351		211,345
CURRENT ASSETS					
Stocks		123,641		109,038	
Debtors		73,361		83,915	
Cash at bank		<u>14,607</u>		<u>43,322</u>	
		211,609		236,275	
CREDITORS: amounts falling due within one year	4	<u>(188,145)</u>		<u>(217,664)</u>	
NET CURRENT ASSETS			<u>23,464</u>		<u>18,611</u>
NET ASSETS			<u>217,815</u>		<u>229,956</u>
CAPITAL AND RESERVES					
Called up share capital	5		1,640		1,640
Share premium account			123,717		123,717
Profit and loss account			<u>92,458</u>		<u>104,599</u>
SHAREHOLDERS' FUNDS			<u>217,815</u>		<u>229,956</u>

The directors consider that the company is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the company to obtain an audit for the year in question in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and for preparing financial statements which give a true and fair view of the state of affairs of the company as at 30 April 2015 and of its loss for the year in accordance with the requirements of sections 394 and 395 of the Act and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The abbreviated accounts, which have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006, were approved and authorised for issue by the board and were signed on its behalf on 9 June 2015.

P. C. Jefferys

Director

Mrs. V. Jefferys

Director

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

BETTACARE LIMITED

**NOTES TO THE ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 30 APRIL 2015**

1. ACCOUNTING POLICIES

1.1 Basis of preparation of financial statements

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).

1.2 Turnover

Turnover comprises revenue recognised by the company in respect of goods and services supplied during the year, exclusive of Value Added Tax and trade discounts.

1.3 Intangible fixed assets and amortisation

Amortisation of patents and design rights is provided at a rate of 10% on cost in order to write off the cost of each asset over its estimated useful life to the business.

1.4 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Freehold buildings	-	0% straight line
Tooling and equipment	-	10% straight line
Motor vehicles	-	25% reducing balance
Fixtures and fittings	-	10% straight line
Office equipment	-	25% reducing balance

1.5 Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

1.6 Deferred taxation

Full provision is made for deferred tax assets and liabilities arising from all timing differences between the recognition of gains and losses in the financial statements and recognition in the tax computation.

A net deferred tax asset is recognised only if it can be regarded as more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted.

Deferred tax assets and liabilities are calculated at the tax rates expected to be effective at the time the timing differences are expected to reverse.

Deferred tax assets and liabilities are not discounted.

BETTACARE LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 30 APRIL 2015

1. ACCOUNTING POLICIES (continued)

1.7 Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at rates of exchange ruling at the balance sheet date.

Transactions in foreign currencies are translated into sterling at the rate ruling on the date of the transaction.

Exchange gains and losses are recognised in the Profit and loss account.

1.8 Pensions

The company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the company to the fund in respect of the year.

2. INTANGIBLE FIXED ASSETS

	£
Cost	
At 1 May 2014	74,045
Disposals	<u>(63,305)</u>
At 30 April 2015	<u>10,740</u>
Amortisation	
At 1 May 2014	60,187
On disposals	<u>(49,447)</u>
At 30 April 2015	<u>10,740</u>
Net book value	
At 30 April 2015	<u><u>-</u></u>
At 30 April 2014	<u><u>13,858</u></u>

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NOTES TO THE ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 30 APRIL 2015

3. TANGIBLE FIXED ASSETS

	£
Cost	
At 1 May 2014	411,131
Additions	299
Disposals	<u>(5,628)</u>
At 30 April 2015	<u>405,802</u>
Depreciation	
At 1 May 2014	213,644
Charge for the year	3,336
On disposals	<u>(5,529)</u>
At 30 April 2015	<u>211,451</u>
Net book value	
At 30 April 2015	<u>194,351</u>
At 30 April 2014	<u>197,487</u>

4. CREDITORS:
Amounts falling due within one year

Creditors falling due within one year include £39,764 (2014 - £12,023), which is secured.

5. SHARE CAPITAL

	2015 £	2014 £
Authorised		
100,000 Ordinary shares of £1 each	<u>100,000</u>	<u>100,000</u>
Allotted, called up and fully paid		
1,640 Ordinary shares of £1 each	<u>1,640</u>	<u>1,640</u>