

BOULEVARD KITCHEN & APPLIANCE CENTRE LIMITED

ABBREVIATED ACCOUNTS

YEAR ENDED 30 APRIL 2014

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Company registration number 1649283

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BOULEVARD KITCHEN & APPLIANCE CENTRE LIMITED

ABBREVIATED BALANCE SHEET AT 30 APRIL 2014

	Note	2014 £	2013 £
FIXED ASSETS			
Tangible assets	2	251,060	255,559
CURRENT ASSETS			
Stocks		45,611	42,100
Debtors		17,939	29,856
Cash at bank and in hand		89,155	48,999
		-----	-----
		152,705	120,955
CREDITORS			
Amounts falling due within one year		87,904	68,548
		-----	-----
NET CURRENT ASSETS		64,801	52,407
TOTAL ASSETS LESS CURRENT LIABILITIES		-----	-----
		315,861	307,966
CREDITORS			
Amounts falling due after more than one year		(28,219)	(28,092)
Provisions for liabilities and charges		(12,655)	(8,988)
		-----	-----
NET ASSETS		274,987	270,886
		=====	=====
CAPITAL AND RESERVES			
Called up share capital	3	3	2
Profit and loss account		169,221	165,121
Revaluation reserve		105,763	105,763
		-----	-----
SHAREHOLDERS' FUNDS		274,987	270,886
		=====	=====

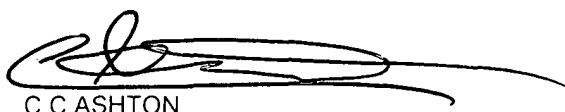
The directors are satisfied that the company is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year by virtue of section 477, and that no member or members have requested an audit pursuant to section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The accounts were approved by the board on 14 August 2014.

ON BEHALF OF THE BOARD,



C C ASHTON

BOULEVARD KITCHEN & APPLIANCE CENTRE LIMITED

NOTES TO THE ACCOUNTS

YEAR ENDED 30 APRIL 2014

1. ACCOUNTING POLICIES

The principal accounting policies adopted in the preparation of the financial statements are set out below and have been consistently applied within the same accounts.

Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention, except for the revaluation of freehold property, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

Turnover

Turnover is the amount derived from ordinary activities and is stated after trade discounts, VAT and other sales taxes.

Depreciation

Depreciation has been computed to write off the cost of tangible fixed assets over their expected useful lives using the following rates:-

Motor vehicles	25% reducing balance method
Tools and equipment	20% straight line method
Display equipment	20% straight line method
Freehold land	Nil
Freehold buildings	1% per annum on the difference between cost and residual value.

The directors consider that the residual value of freehold buildings equates to its net book value at the year end. No depreciation has been charged in these accounts

Stocks and work in progress

Stocks have been valued at the lower of cost and net realisable value. Work in progress is stated at the lower of cost and net realisable value after deducting payments on account.

BOULEVARD KITCHEN & APPLIANCE CENTRE LIMITED

NOTES TO THE ACCOUNTS

YEAR ENDED 30 APRIL 2014

1. ACCOUNTING POLICIES (Continued)

Leasing and hire purchase

Tangible fixed assets acquired under finance leases or hire purchase contracts are capitalised and depreciated in the same manner as other tangible fixed assets. The related obligations, net of future finance charges, are included in creditors. Rentals payable under operating leases are charged to the profit and loss account on a straight line basis over the term of the lease.

Pension: Defined contribution scheme

The company makes contributions to a defined contribution scheme in respect of its directors. The assets of the scheme are held separately from those of the company in a separately administered fund. The pension cost charge represents contributions payable to the scheme. The company's liability is limited to the amount of the contributions.

Deferred taxation

Deferred taxation is provided on the liability method to take account of timing differences between the treatment of certain items for accounts purposes and their treatment for tax purposes. Tax deferred or accelerated is accounted for in respect of all material timing differences.

BOULEVARD KITCHEN & APPLIANCE CENTRE LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS

YEAR ENDED 30 APRIL 2014

2 TANGIBLE FIXED ASSETS	Freehold land & Buildings	Leasehold Buildings	Plant & Machinery, etc	Total
	£	£	£	£
COST				
At 1 May 2013	170,000	28,749	213,613	412,362
Additions	-	-	19,136	19,136
Disposals	-	-	(17,853)	(17,853)
At 30 April 2014	170,000	28,749	214,896	413,645
DEPRECIATION				
At 1 May 2013	-	28,385	128,418	156,803
Charge for the year	-	364	20,494	20,858
At 30 April 2014	-	28,749	133,836	162,585
NET BOOK VALUE				
At 30 April 2014	170,000	-	81,060	251,060
At 30 April 2013	170,000	364	85,195	255,559

3 SHARE CAPITAL

	2014	2013
	£	£
Alotted, called up and fully paid - 2 Ordinary shares of £1 each	3	2

One Ordinary £1 share was issued on 1 January 2014 at par.