

Registered number

03088006

Bristol Channel Diving Services Limited

Abbreviated Accounts

31 December 2013

Bristol Channel Diving Services Limited**Registered number:** 03088006**Abbreviated Balance Sheet****as at 31 December 2013**

	Notes	2013 £	2012 £
Fixed assets			
Tangible assets	2	5,960	20,233
Current assets			
Stocks		43,645	55,054
Debtors		-	2,319
Cash at bank and in hand		162	1,874
		<u>43,807</u>	<u>59,247</u>
Creditors: amounts falling due within one year		(90,073)	(110,321)
Net current liabilities		<u>(46,266)</u>	<u>(51,074)</u>
Net liabilities		<u>(40,306)</u>	<u>(30,841)</u>
Capital and reserves			
Called up share capital	3	2	2
Profit and loss account		(40,308)	(30,843)
Shareholders' funds		<u>(40,306)</u>	<u>(30,841)</u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

Members have not required the company to obtain an audit 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 the preparation of accounts.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

N J Brock

Director

Approved by the board on 15/4/14

Bristol Channel Diving Services Limited

Notes to the Abbreviated Accounts

for the year ended 31 December 2013

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

Turnover

Turnover represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Plant and machinery	25% reducing balance
Motor vehicles	25% reducing balance

Stocks

Stock is valued at the lower of cost and net realisable value.

2 Tangible fixed assets £

Cost

At 1 January 2013	91,936
Additions	2,820
Disposals	(15,833)
At 31 December 2013	<u>78,923</u>

Depreciation

At 1 January 2013	71,703
Charge for the year	2,579
On disposals	(1,319)
At 31 December 2013	<u>72,963</u>

Net book value

At 31 December 2013	<u>5,960</u>
At 31 December 2012	<u>20,233</u>

3 Share capital	Nominal value	2013 Number	2013 £	2012 £
Allotted, called up and fully paid:				
Ordinary shares	£1 each	2	<u>2</u>	<u>2</u>

4 Going concern

The accounts have been prepared on the going concern basis.

The directors and shareholders financially support the company to ensure that liabilities are paid as they fall due.

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