

COMPANY REGISTRATION NUMBER 4957292

A & J TRIMMERS LIMITED
ABBREVIATED ACCOUNTS
30 NOVEMBER 2009

STONE & CO
Chartered Accountants
2 Charnwood House
Marsh Road
Ashton
Bristol
BS3 2NA

SATURDAY



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01/05/2010
COMPANIES HOUSE

A & J TRIMMERS LIMITED
ABBREVIATED ACCOUNTS
YEAR ENDED 30 NOVEMBER 2009

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A & J TRIMMERS LIMITED
ABBREVIATED BALANCE SHEET
30 NOVEMBER 2009

	Note	2009	2008
		£	£
FIXED ASSETS	2		
Intangible assets		-	2,000
Tangible assets		<u>22,058</u>	<u>20,068</u>
		<u>22,058</u>	<u>22,068</u>
CURRENT ASSETS			
Stocks		2,600	16,500
Debtors		37,695	43,397
Cash at bank and in hand		<u>3,930</u>	-
		44,225	59,897
CREDITORS: Amounts falling due within one year		<u>70,236</u>	<u>70,016</u>
NET CURRENT LIABILITIES		(26,011)	(10,119)
TOTAL ASSETS LESS CURRENT LIABILITIES		(3,953)	11,949
CREDITORS: Amounts falling due after more than one year		10,356	-
PROVISIONS FOR LIABILITIES		<u>483</u>	-
		<u>(14,792)</u>	<u>11,949</u>
CAPITAL AND RESERVES			
Called-up equity share capital	3	2	2
Profit and loss account		<u>(14,794)</u>	<u>11,947</u>
(DEFICIT)/SHAREHOLDERS' FUNDS		<u>(14,792)</u>	<u>11,949</u>

The director is 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 director acknowledges his responsibility for

- (i) ensuring that the company keeps adequate accounting records which comply with section 386 of the Act, and
- (ii) preparing financial statements 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 sections 394 and 395, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the company

These abbreviated accounts have been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006

The Balance sheet continues on the following page
The notes on pages 3 to 5 form part of these abbreviated accounts

A & J TRIMMERS LIMITED

ABBREVIATED BALANCE SHEET *(continued)*

30 NOVEMBER 2009

These abbreviated accounts were approved and signed by the director and authorised for issue on

26/03/2010

A handwritten signature in black ink, appearing to read 'R A BALL', written in a cursive style.

MR R A BALL
Director

Company Registration Number 4957292

A & J TRIMMERS LIMITED
NOTES TO THE ABBREVIATED ACCOUNTS
YEAR ENDED 30 NOVEMBER 2009

1. ACCOUNTING POLICIES

Basis of accounting

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

Turnover

The turnover shown in the profit and loss account represents amounts invoiced during the year, exclusive of Value Added Tax

Amortisation

Amortisation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows

Goodwill - 25% Straight line

Fixed assets

All fixed assets are initially recorded at cost

Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows

Plant & Machinery - 25% Written down value
Fixtures & Fittings - 25% Written down value
Motor Vehicles - 25% Written down value

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items

Hire purchase agreements

Assets held under hire purchase agreements are capitalised and disclosed under tangible fixed assets at their fair value. The capital element of the future payments is treated as a liability and the interest is charged to the profit and loss account on a straight line basis

Operating lease agreements

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against profits on a straight line basis over the period of the lease

A & J TRIMMERS LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS

YEAR ENDED 30 NOVEMBER 2009

1. ACCOUNTING POLICIES *(continued)*

Deferred taxation

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more, or a right to pay less or to receive more tax, with the following exceptions

Provision is made for tax on gains arising from the revaluation (and similar fair value adjustments) of fixed assets, and gains on disposal of fixed assets that have been rolled over into replacement assets, only to the extent that, at the balance sheet date, there is a binding agreement to dispose of the assets concerned. However, no provision is made where, on the basis of all available evidence at the balance sheet date, it is more likely than not that the taxable gain will be rolled over into replacement assets and charged to tax only where the replacement assets are sold

Deferred tax assets are recognised only to the extent that the director considers that it is 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 is measured on an undiscounted basis at the tax rates that are expected to apply in the periods in which timing differences reverse, based on tax rates and laws enacted or substantively enacted at the balance sheet date

Financial instruments

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the entity after deducting all of its financial liabilities

A & J TRIMMERS LIMITED
NOTES TO THE ABBREVIATED ACCOUNTS
YEAR ENDED 30 NOVEMBER 2009

2. FIXED ASSETS

	Intangible Assets £	Tangible Assets £	Total £
COST			
At 1 December 2008	8,000	29,609	37,609
Additions	–	23,678	23,678
Disposals	–	(15,692)	(15,692)
At 30 November 2009	<u>8,000</u>	<u>37,595</u>	<u>45,595</u>
DEPRECIATION			
At 1 December 2008	6,000	9,541	15,541
Charge for year	2,000	7,980	9,980
On disposals	–	(1,984)	(1,984)
At 30 November 2009	<u>8,000</u>	<u>15,537</u>	<u>23,537</u>
NET BOOK VALUE			
At 30 November 2009	<u>–</u>	<u>22,058</u>	<u>22,058</u>
At 30 November 2008	<u>2,000</u>	<u>20,068</u>	<u>22,068</u>

3. SHARE CAPITAL

Authorised share capital:

	2009 £	2008 £
1,000 Ordinary shares of £1 each	<u>1,000</u>	<u>1,000</u>

Allotted, called up and fully paid:

	2009		2008	
	No	£	No	£
2 Ordinary shares of £1 each	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>

A & J TRIMMERS LIMITED

**ACCOUNTANTS' REPORT TO THE DIRECTOR OF A & J TRIMMERS LIMITED
YEAR ENDED 30 NOVEMBER 2009**

As described on the balance sheet, the director of the company is responsible for the preparation of the abbreviated accounts for the year ended 30 November 2009, set out on pages 1 to 5

You consider that the company is exempt from an audit under the Companies Act 2006

In accordance with your instructions we have compiled these unaudited abbreviated accounts in order to assist you to fulfil your statutory responsibilities, from the accounting records and information and explanations supplied to us

2 Charnwood House
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Ashton
Bristol
BS3 2NA

26/3/10



STONE & CO
Chartered Accountants