

Registration number 00439253

A. & E. Marshall. Limited

Unaudited Abbreviated Accounts
for the Year Ended 31 December 2011

Thorne & Co
1 St Mary's Street
Ross-on-Wye
Herefordshire
HR9 5HT



A. & E. Marshall. Limited
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A. & E. Marshall. Limited
(Registration number: 00439253)
Abbreviated Balance Sheet at 31 December 2011

	Note	2011 £	2010 £
Fixed assets			
Tangible fixed assets	2	<u>180,000</u>	<u>250,000</u>
Current assets			
Debtors		84	510
Cash at bank and in hand		<u>4,091</u>	<u>4,844</u>
		4,175	5,354
Creditors Amounts falling due within one year		<u>(8,828)</u>	<u>(7,144)</u>
Net current liabilities		<u>(4,653)</u>	<u>(1,790)</u>
Net assets		<u>175,347</u>	<u>248,210</u>
Capital and reserves			
Called up share capital	3	4,000	4,000
Revaluation reserve		136,836	206,836
Profit and loss account		<u>34,511</u>	<u>37,374</u>
Shareholders' funds		<u>175,347</u>	<u>248,210</u>


For the year ending 31 December 2011 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies

The member has not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006

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

These abbreviated accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies regime within Part 15 of the Companies Act 2006

Approved by the Board on 22 August 2012 and signed on its behalf by


Mrs J D Marshall
Director

A. & E. Marshall. Limited

Notes to the Abbreviated Accounts for the Year Ended 31 December 2011

1 Accounting policies

Basis of preparation

The full financial statements, from which these abbreviated accounts have been extracted, have been prepared under the historical cost convention as modified by the revaluation of investment properties and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008)

Turnover

Turnover represents amounts chargeable in respect of the sale of goods and services to customers

Investment properties

The company's property is held for long-term investment. The investment property is accounted for in accordance with the FRSSE, as follows

No depreciation is provided in respect of the investment property and it is revalued annually. The surplus or deficit on revaluation is transferred to the revaluation reserve unless a deficit below original cost, or its reversal, on an individual investment property is expected to be permanent, in which case it is recognised in the profit and loss account for the year.

This treatment as regards the company's investment property may be a departure from the requirements of the Companies Act concerning the depreciation of fixed assets. However, the property is not held for consumption but for investment and the directors consider that systematic annual depreciation would be inappropriate. The accounting policy adopted is therefore necessary for the financial statements to give a true and fair view. Depreciation or amortisation is only one of many factors reflected in the annual valuation and the amount which might otherwise have been shown cannot be separately identified or quantified.

2 Fixed assets

	Tangible assets £	Total £
Cost		
At 1 January 2011	250,000	250,000
Revaluations	<u>(70,000)</u>	<u>(70,000)</u>
At 31 December 2011	<u>180,000</u>	<u>180,000</u>
Net book value		
At 31 December 2011	<u>180,000</u>	<u>180,000</u>
At 31 December 2010	<u>250,000</u>	<u>250,000</u>

A. & E. Marshall. Limited

Notes to the Abbreviated Accounts for the Year Ended 31 December 2011

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3 Share capital

Allotted, called up and fully paid shares

	2011		2010	
	No.	£	No.	£
Ordinary shares of £1 each	<u>4,000</u>	<u>4,000</u>	<u>4,000</u>	<u>4,000</u>