

**Registered number**  
**00555871**

**A. BOOKER & SON LIMITED**  
**ABBREVIATED UNAUDITED ACCOUNTS**  
**FOR THE YEAR ENDED 30 APRIL 2010**

**WEDNESDAY**



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**26/01/2011**

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**COMPANIES HOUSE**

## ABBREVIATED BALANCE SHEET

AS AT 30 APRIL 2010

	Notes	2010	2009
		£	£
<b>Fixed assets</b>			
Intangible fixed assets	2	5,150	5,800
Tangible fixed assets	3	<u>942,520</u>	<u>1,084,094</u>
		<b>947,670</b>	<b>1,089,894</b>
<b>Current assets</b>			
Debtors		2,266	2,206
Cash at bank and in hand		<u>39,743</u>	<u>16,877</u>
		<b>42,009</b>	<b>19,083</b>
<b>Creditors: amounts falling due within one year</b>	4	<u>(313,961)</u>	<u>(277,593)</u>
<b>Net current liabilities</b>		<b>(271,952)</b>	<b>(258,510)</b>
<b>Total assets less current liabilities</b>		<b>675,718</b>	<b>831,384</b>
<b>Creditors: amounts falling due after more than one year</b>	4	-	(39,841)
		<u><b>675,718</b></u>	<u><b>791,543</b></u>
<b>Capital and reserves</b>			
Called up share capital	5	4,000	4,000
Share premium		8,000	8,000
Revaluation reserve		415,104	555,694
Profit and loss account		<u>248,614</u>	<u>223,849</u>
<b>Shareholders' funds</b>		<u><b>675,718</b></u>	<u><b>791,543</b></u>

The directors are satisfied that the company is entitled to audit exemption under Section 477 of the Companies Act 2006 and that no member or members have requested an audit pursuant to Section 476 of the Act

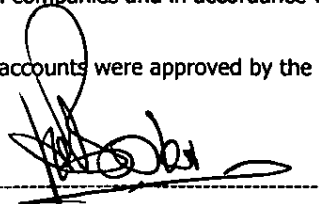
The directors acknowledge their responsibilities for

ensuring that the company keeps proper accounting records which comply with Section 386 of the Companies Act 2006,

and preparing accounts 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 results for the financial year in accordance with the requirements of Section 396 of the Companies Act 2006, and which otherwise comply with the requirements of this Act relating to accounts, so far as applicable to the company

The accounts have been prepared in accordance with the special provisions in Part 15 of the Companies Act 2006 relating to small companies and in accordance with the Financial Reporting Standards for Smaller Entities (effective April 2008)

The accounts were approved by the board on 13 January 2011 and signed on its behalf by



Mr J A Booker  
Director

## **A. BOOKER & SON LIMITED**

### **NOTES TO THE ABBREVIATED ACCOUNTS**

#### **FOR THE YEAR ENDED 30 APRIL 2010**

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##### **1 Principal accounting policies**

###### ***Basis of accounting***

The accounts have been prepared under the historical cost convention as modified by the revaluation of certain fixed assets and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008)

###### ***Turnover***

Turnover represents rents receivable in the year

###### ***Depreciation***

Depreciation is provided on all tangible fixed assets, other than freehold land and buildings, at rates calculated to write off the cost or valuation, less estimated residual value, of each asset evenly over its expected useful life, as follows

Plant and machinery comprising.

Computer equipment	10% reducing balance
Fixtures and fittings	15% reducing balance

In the opinion of the directors, the estimated residual value of the buildings is in excess of the carrying value in the financial statements as they are continually maintained to a high standard, such that any depreciation charge would be nil or immaterial. No profit and loss account charge therefore results

###### ***Deferred taxation***

Deferred tax arises as a result of including items of income and expenditure in taxation computations in periods different from those in which they are included in the company's accounts. Deferred tax is provided in full on timing differences which result in an obligation to pay more (or less) tax at a future date, at the average tax rates that are expected to apply when the timing differences reverse, based on current tax rates and laws.

Deferred tax is not provided on timing differences arising from the revaluation of fixed assets where there is no commitment to sell the asset.

###### ***Investment property***

Certain of the company's properties are held for long term investment. In accordance with the Financial Reporting Standard for Smaller Entities (effective January 2007), investment properties are included in the balance sheet at their open market value. The surplus or deficit on annual valuation is transferred to the revaluation reserve. No depreciation or amortisation is provided in respect of freehold investment properties and leasehold investment properties with over 20 years to run.

This policy represents a departure from statutory accounting principles, which require annual depreciation of fixed assets. The directors believe that this policy of not providing depreciation or amortisation is necessary in order for the accounts to give a true and fair view, since the current value of investment properties, and changes in that current valuation, are of primary importance rather than a calculation of annual depreciation. Depreciation or amortisation is only one of the many factors reflected in the annual valuation, and the amount which might otherwise have been shown cannot be simply identified or quantified.

###### ***Goodwill***

Purchased goodwill is amortised on a straight line basis over its estimated useful economic life of 20 years.

**A. BOOKER & SON LIMITED****NOTES TO THE ABBREVIATED ACCOUNTS****FOR THE YEAR ENDED 30 APRIL 2010**

<b>2</b>	<b>Intangible fixed assets</b>	<b>£</b>
	<b>Cost</b>	
	At beginning of year	13,000
	<b>At end of year</b>	<b>13,000</b>
	<b>Amortisation</b>	
	At beginning of year	7,200
	Provided during the year	650
	<b>At end of year</b>	<b>7,850</b>
	<b>Net book value</b>	
	<b>At 30 April 2010</b>	<b>5,150</b>
	<i>At 30 April 2009</i>	<i>5,800</i>
<b>3</b>	<b>Tangible fixed assets</b>	<b>£</b>
	<b>Cost or valuation</b>	
	At beginning of year	1,107,226
	Revaluation	(140,590)
	<b>At end of year</b>	<b>966,636</b>
	<b>Depreciation</b>	
	At beginning of year	23,132
	Charge for the year	984
	<b>At end of year</b>	<b>24,116</b>
	<b>Net book value</b>	
	<b>At 30 April 2010</b>	<b>942,520</b>
	<i>At 30 April 2009</i>	<i>1,084,094</i>

At the year end, the directors revalued their investment properties to market value. The directors review the local market regularly in order to keep up to date with property values.

On the historical cost basis, revalued land and buildings would have been included as follows

	<b>Historical Cost</b>
Investment Properties	<b>148,153</b>
Land and buildings	<b>379,759</b>

**A. BOOKER & SON LIMITED**

**NOTES TO THE ABBREVIATED ACCOUNTS**

**FOR THE YEAR ENDED 30 APRIL 2010**

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<b>4</b>	<b>Creditors</b>	<b>2010</b>	<b>2009</b>
		<b>£</b>	<b>£</b>
	Creditors include		
	Secured liabilities	<b>19,663</b>	<b>68,374</b>

**5 Share capital**

	<b>2010</b>	<b>2009</b>	<b>2010</b>	<b>2009</b>
	<b>No</b>	<b>No</b>	<b>£</b>	<b>£</b>
Allotted, called up and fully paid				
Ordinary shares of £1 each	<b>4,000</b>	<b>4,000</b>	<b>4,000</b>	<b>4,000</b>