COMPANY REGISTRATION NUMBER 847076

A B LITTLE & CO (STUBSHAW CROSS) LIMITED

ABBREVIATED ACCOUNTS

FOR THE YEAR ENDED

31 OCTOBER 2008

MONDAY

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COMPANIES HOUSE

TOPPING PARTNERSHIP
Chartered Accountants & Registered Auditors
9th Floor
8 Exchange Quay
Salford Quays
Manchester
M5 3EJ

A B LITTLE & CO (STUBSHAW CROSS) LIMITED

ABBREVIATED ACCOUNTS

YEAR ENDED 31 OCTOBER 2008

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A B LITTLE & CO (STUBSHAW CROSS) LIMITED

INDEPENDENT AUDITOR'S REPORT TO A B LITTLE & CO (STUBSHAW CROSS) LIMITED

UNDER SECTION 247B OF THE COMPANIES ACT 1985

We have examined the abbreviated accounts set out on pages 2 to 4, together with the financial statements of A B Little & Co (Stubshaw Cross) Limited for the year ended 31 October 2008 prepared under Section 226 of the Companies Act 1985.

This report is made solely to the company, in accordance with Section 247B of the Companies Act 1985. Our work has been undertaken so that we might state to the company those matters we are required to state to it in a special auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company for our work, for this report, or for the opinions we have formed.

RESPECTIVE RESPONSIBILITIES OF THE DIRECTORS AND THE AUDITOR
The directors are responsible for preparing the abbreviated accounts in accordance with Section 246 of the Companies Act 1985. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated accounts prepared in accordance with Sections 246(5) and (6) of the Act to the Registrar of Companies and whether the abbreviated accounts have been properly prepared in accordance with those provisions and to report our opinion to you.

BASIS OF OPINION
We conducted our work in accordance with Bulletin 2006/3 "The special auditor's report on abbreviated accounts in the United Kingdom" issued by the Auditing Practices Board. In accordance with that Bulletin we have carried out the procedures we consider necessary to confirm, by reference to the financial statements, that the company is entitled to deliver abbreviated accounts and that the abbreviated accounts to be delivered are properly prepared.

OPINION
In our opinion the company is entitled to deliver abbreviated accounts prepared in accordance with Sections 246(5) and (6) of the Companies Act 1985, and the abbreviated accounts have been properly prepared in accordance with those provisions.

Topping Partnership

TOPPING PARTNERSHIP
Chartered Accountants
& Registered Auditors

9th Floor
8 Exchange Quay
Salford Quays
Manchester
M5 3EJ

20/2/2009

A B LITTLE & CO (STUBSHAW CROSS) LIMITED

ABBREVIATED BALANCE SHEET

31 OCTOBER 2008

	Note	2008 £	2008 £	2007 £	2007 £
FIXED ASSETS	2				
Tangible assets			413,257		381,815
CURRENT ASSETS					
Stocks		10,650		10,650	
Debtors		913,332		879,397	
Cash at bank and in hand		1,332,531		1,049,483	
		2,256,513		1,939,530	
CREDITORS: Amounts falling due within one year		1,188,305		1,028,213	
NET CURRENT ASSETS			1,068,208		911,317
TOTAL ASSETS LESS CURRENT LIABILITIES			1,481,465		1,293,132
PROVISIONS FOR LIABILITIES			38,424		51,085
			1,443,041		1,242,047
CAPITAL AND RESERVES					
Called-up equity share capital	3		100		100
Profit and loss account			1,442,941		1,241,947
SHAREHOLDERS' FUNDS			1,443,041		1,242,047

These abbreviated accounts have been prepared in accordance with the special provisions for small companies under Part VII of the Companies Act 1985.

These abbreviated accounts were approved by the directors and authorised for issue on 9\12\2008 and are signed on their behalf by:

MR J LITTLE
Director

The notes on pages 3 to 4 form part of these abbreviated accounts.

A B LITTLE & CO (STUBSHAW CROSS) LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS

YEAR ENDED 31 OCTOBER 2008

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 January 2007).

Following the introduction of the FRSSE 2007, the company has adopted this standard.

Turnover

Turnover represents sales invoices (exclusive of vat) raised in the year. A sales invoice is raised at the end of the week in which the work was done.

Fixed assets

The cost of tangible fixed assets includes expenditure incurred in bringing the assets into working condition for their intended use. 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:

Leasehold Property	-	15% reducing balance
Plant & Machinery	-	15% reducing balance
Motor Vehicles	-	25% reducing balance

Stocks

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

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 directors consider 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.

1. ACCOUNTING POLICIES *(continued)*

Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as either financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

2. FIXED ASSETS

	Tangible Assets £
COST	
At 1 November 2007	848,918
Additions	268,435
Disposals	(299,845)
At 31 October 2008	817,508
DEPRECIATION	
At 1 November 2007	467,103
Charge for year	134,026
On disposals	(196,878)
At 31 October 2008	404,251
NET BOOK VALUE	
At 31 October 2008	413,257
At 31 October 2007	381,815

3. SHARE CAPITAL

Authorised share capital:

	2008 £	2007 £
100 Ordinary shares of £1 each	100	100

Allotted, called up and fully paid:

	2008 No	2008 £	2007 No	2007 £
Ordinary shares of £1 each	100	100	100	100