

REGISTERED NUMBER 1077626

**ABBREVIATED UNAUDITED ACCOUNTS  
FOR THE YEAR ENDED 31 AUGUST 2006  
FOR  
JOHN FRAZIER LIMITED**

SATURDAY



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24/03/2007  
COMPANIES HOUSE

**JOHN FRAZIER LIMITED**

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FOR THE YEAR ENDED 31 AUGUST 2006**

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**JOHN FRAZIER LIMITED**

**COMPANY INFORMATION  
FOR THE YEAR ENDED 31 AUGUST 2006**

**DIRECTORS**

J L Frazier  
Mrs G Frazier  
W J Frazier

**SECRETARY**

Mrs G Frazier

**REGISTERED OFFICE**

Stirling Road  
Shirley  
Solihull  
West Midlands  
B90 4XD

**REGISTERED NUMBER**

1077626

**ACCOUNTANTS.**

UHY Hacker Young  
9 - 11 Vittoria Street  
Birmingham  
B1 3ND

**JOHN FRAZIER LIMITED**

**ABBREVIATED BALANCE SHEET  
31 AUGUST 2006**

	Notes	2006 £	2005 £
<b>FIXED ASSETS</b>			
Tangible assets	2	433 703	432 883
Investments	3	29,750	26 250
		<u>463,453</u>	<u>459,133</u>
<b>CURRENT ASSETS</b>			
Stocks		538 253	482 922
Debtors		205,782	204 083
Cash at bank and in hand		108,407	19 983
		<u>852 442</u>	<u>706 988</u>
<b>CREDITORS</b>			
Amounts falling due within one year	4	<u>450 702</u>	<u>352 885</u>
<b>NET CURRENT ASSETS</b>		<u>401 740</u>	<u>354 103</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>865 193</u>	<u>813 236</u>
<b>PROVISIONS FOR LIABILITIES</b>		<u>5,579</u>	<u>5,904</u>
<b>NET ASSETS</b>		<u><u>859 614</u></u>	<u><u>807 332</u></u>
<b>CAPITAL AND RESERVES</b>			
Called up share capital	5	138	138
Share premium		93 162	93 162
Profit and loss account		766 314	714 032
<b>SHAREHOLDERS' FUNDS</b>		<u><u>859 614</u></u>	<u><u>807 332</u></u>

The company is entitled to exemption from audit under Section 249A(1) of the Companies Act 1985 for the year ended 31 August 2006

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2006 in accordance with Section 249B(2) of the Companies Act 1985

The directors acknowledge their responsibilities for

- ensuring that the company keeps accounting records which comply with Section 221 of the Companies Act 1985 and
- preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Section 226 and which otherwise comply with the requirements of the Companies Act 1985 relating to financial statements, so far as applicable to the company

The notes form part of these abbreviated accounts

**JOHN FRAZIER LIMITED**

**ABBREVIATED BALANCE SHEET - continued**  
**31 AUGUST 2006**

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

The financial statements were approved by the Board of Directors on 14 March 2007 and were signed on its behalf by

A handwritten signature in black ink, appearing to read 'J L Frazier', with a stylized flourish at the end.

J L Frazier - Director

The notes form part of these abbreviated accounts

## JOHN FRAZIER LIMITED

### NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2006

#### 1 ACCOUNTING POLICIES

##### Accounting convention

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2005)

##### Turnover

Turnover represents net invoiced sales of goods excluding value added tax

##### Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life

Freehold property	- not provided
Plant and machinery	- 25% on reducing balance
Fixtures and fittings	- 10% on reducing balance
Motor vehicles	- 25% on 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 tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date

##### Pensions

The company operates a defined contribution pension scheme. Contributions payable for the year are charged in the profit and loss account

##### Group Accounts

The financial statements present information about the company as an individual undertaking and not about its group. The company and its subsidiary undertaking comprise a small - sized group. The company has therefore taken advantage of the exemptions provided by section 248 of the Companies Act 1985 not to prepare group accounts

##### Investments

Fixed asset investments are stated at cost less provision for diminution in value

#### 2 TANGIBLE FIXED ASSETS

	Total £
<b>COST</b>	
At 1 September 2005	546 569
Additions	12 870
	<hr/>
At 31 August 2006	559 439
	<hr/>
<b>DEPRECIATION</b>	
At 1 September 2005	113 688
Charge for year	12 048
	<hr/>
At 31 August 2006	125 736
	<hr/>
<b>NET BOOK VALUE</b>	
At 31 August 2006	433 703
	<hr/>
At 31 August 2005	432 881
	<hr/>

# JOHN FRAZIER LIMITED

## NOTES TO THE ABBREVIATED ACCOUNTS - continued FOR THE YEAR ENDED 31 AUGUST 2006

### 3 FIXED ASSET INVESTMENTS

	Shares in group undertakings £	Listed investments £	Unlisted investments £	Totals £
<b>COST</b>				
At 1 September 2005	4,000	11 750	10 500	26,250
Additions	-	-	7 500	7 500
Disposals	(4 000)	-	-	(4 000)
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
At 31 August 2006	-	11,750	18 000	29,750
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>NET BOOK VALUE</b>				
At 31 August 2006	-	11 750	18 000	29,750
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
At 31 August 2005	4 000	11 750	10 500	26 250
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

The company's investments at the balance sheet date in the share capital of companies include the following

#### Discount Champagne Com Limited

Country of incorporation England & Wales

Nature of business Dormant Company

	% holding 100.00	2006 £	2005 £
Class of shares			
Ordinary			
Aggregate capital and reserves		<u>          </u>	<u>          </u>

### 4 CREDITORS

The following secured debts are included within creditors

	2006 £	2005 £
Bank overdraft	<u>          </u>	<u>          </u>

### 5 CALLED UP SHARE CAPITAL

Authorised Number	Class	Nominal value £1	2006 £	2005 £
1 000	Ordinary		<u>          </u>	<u>          </u>
Allotted, issued and fully paid Number	Class	Nominal value £1	2006 £	2005 £
138	Ordinary		<u>          </u>	<u>          </u>

### 6 RELATED PARTY TRANSACTIONS

During the year management charges of £1 000 (2005 £1 000) were raised against Tamgate Limited and £15 000 (2005 £15 000) against Hopemews Limited. The Directors of the company are directors of Tamgate Limited and Hopemews Limited and have interests in their share capital. At 31 August 2006 £21 000 (2005 £21,000) was outstanding in respect of Tamgate Limited and is included in creditors.