

Registration number 01383445

# A & D Billiards & Pool Services Limited

Unaudited Abbreviated Accounts  
for the Year Ended 31 August 2009



Parker Business Development Limited  
Chartered Accountants  
1192 Warwick Road  
Acocks Green  
Birmingham  
B27 6BT

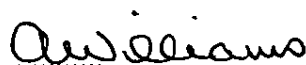
**A & D Billiards & Pool Services Limited**  
**Abbreviated Balance Sheet as at 31 August 2009**

		2009	2008
	Note	£	£
<b>Fixed assets</b>			
Tangible assets	2	16,290	22,029
<b>Current assets</b>			
Stocks		38,285	37,774
Debtors		20,057	28,816
Cash at bank and in hand		13,852	19,951
		<u>72,194</u>	<u>86,541</u>
<b>Creditors: Amounts falling due within one year</b>		<u>(27,192)</u>	<u>(29,013)</u>
<b>Net current assets</b>		<u>45,002</u>	<u>57,528</u>
<b>Net assets</b>		<u>61,292</u>	<u>79,557</u>
<b>Capital and reserves</b>			
Called up share capital	3	64	64
Other reserves		36	36
Profit and loss reserve		<u>61,192</u>	<u>79,457</u>
<b>Shareholders' funds</b>		<u>61,292</u>	<u>79,557</u>

For the financial year ended 31 August 2009, the company was entitled to exemption from audit under section 477(1) of the Companies Act 2006, and no notice has been deposited under section 476(1) requesting an audit. The director acknowledges his responsibilities for ensuring that the company keeps accounting records which comply with section 386 of the Act and preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the year and of its profit or loss for the financial year in accordance with the requirements of section 394 and which otherwise comply with the Companies Act 2006, so far as applicable to the company.

The abbreviated accounts have been prepared in accordance with the special provisions of the Companies Act 2006 relating to companies subject to the small companies regime.

These accounts were approved by the Director on 24 February 2010.



A Williams  
Director

The notes on pages 2 to 3 form an integral part of these financial statements.

## **A & D Billiards & Pool Services Limited**

### **Notes to the abbreviated accounts for the Year Ended 31 August 2009**

#### **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 and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

##### **Turnover**

Turnover represents amounts chargeable, net of value added tax, in respect of the sale of goods and services to customers

##### **Depreciation**

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows

Plant and machinery	15% reducing balance
Fixtures and fittings	15% reducing balance
Motor vehicles	25% reducing balance

##### **Stock**

Stock is valued at the lower of cost and net realisable value, after due regard for obsolete and slow moving stocks. Net realisable value is based on selling price less anticipated costs to completion and selling costs

##### **Hire purchase and finance lease contracts**

Assets held under finance leases, which are leases where substantially all the risks and rewards of ownership of the asset have passed to the company, are capitalised in the balance sheet as tangible fixed assets and are depreciated over their useful lives. The capital elements of future obligations under the leases are included as liabilities in the balance sheet. The interest element of the rental obligation is charged to the profit and loss account over the period of the lease and represents a constant proportion of the balance of capital repayments outstanding.

Assets held under hire purchase agreements are capitalised as tangible fixed assets and are depreciated over their useful lives. The capital element of future finance payments is included within creditors. Finance charges are allocated to accounting periods over the length of the contract

##### **Pensions**

The company operates a defined contribution pension scheme. Contributions are charged in the profit and loss account as they become payable in accordance with the rules of the scheme

## A & D Billiards & Pool Services Limited

### Notes to the abbreviated accounts for the Year Ended 31 August 2009

*continued*

#### Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as 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

	<b>Tangible assets £</b>
<b>Cost</b>	
As at 1 September 2008	127,887
Additions	3,478
Disposals	<u>(44,836)</u>
As at 31 August 2009	<u>86,529</u>
<b>Depreciation</b>	
As at 1 September 2008	105,858
Eliminated on disposals	(40,096)
Charge for the year	<u>4,477</u>
As at 31 August 2009	<u>70,239</u>
<b>Net book value</b>	
As at 31 August 2009	<u>16,290</u>
As at 31 August 2008	<u>22,029</u>

### 3 Share capital

	<b>2009 £</b>	<b>2008 £</b>
<b>Allotted, called up and fully paid</b>		
<b>Equity</b>		
64 Ordinary shares of £1 each	<u>64</u>	<u>64</u>