Registered Number 02847969

# ABC Batteries Ltd

## Abbreviated Accounts

30 April 2009

## Company Information

**Registered Office:**
14A Taylor Street
Taylor Street Industrial Estate
Liverpool
Merseyside
L5 5AD

**Reporting Accountants:**
Douglas Fairless Partnership
Chartered Certified Accountants
Seymour Chambers
92 London Road
Liverpool
Merseyside
L3 5NW

**ABC Batteries Ltd** **Registered Number 02847969**

**Balance Sheet as at 30 April 2009**

| | Notes | **2009** £ | £ | **2008** £ | £ |
|---|---|---|---|---|---|
| **Fixed assets** | | | | | |
| Tangible | 2 | | 112,673 | | 117,593 |
| | | | 112,673 | | 117,593 |
| **Current assets** | | | | | |
| Stocks | | 57,300 | | 84,800 | |
| Debtors | | 136,417 | | 247,461 | |
| Cash at bank and in hand | | 3,496 | | 1,904 | |
| Total current assets | | 197,213 | | 334,165 | |
| **Creditors: amounts falling due within one year** | | (233,021) | | (374,311) | |
| Net current assets (liabilities) | | | (35,808) | | (40,146) |
| Total assets less current liabilities | | | 76,865 | | 77,447 |
| Creditors: amounts falling due after more than one year | | | (67,710) | | (75,538) |
| Provisions for liabilities | | | (1,506) | | (1,801) |
| Total net assets (liabilities) | | | 7,649 | | 108 |
| **Capital and reserves** | | | | | |
| Called up share capital | 3 | | 100 | | 100 |
| Profit and loss account | | | 7,549 | | 8 |
| Shareholders funds | | | 7,649 | | 108 |

a. For the year ending 30 April 2009 the company was entitled to exemption under section 477(2) of the Companies Act 2006.
b. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
c. The directors acknowledge their responsibility for:
    i. ensuring the company keeps accounting records which comply with Section 386; and
    ii. 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 profit or loss for the financial year, in accordance with the requirements of section 393, and which otherwise comply with the requirements of the Companies Act relating to accounts, so far as is applicable to the company.
d. These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the board on 26 January 2010

And signed on their behalf by:
S Leahey, Director

**This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1068 of the Companies Act 2006.**

## Notes to the abbreviated accounts

For the year ending 30 April 2009

1 **Accounting policies**

**Accounting convention**
The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standards for Smaller Entities (effective April 2008).

**Turnover**
Turnover represents net invoiced sales of goods, excluding value added tax.

**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.

**Hire purchase and leasing commitments**
Assets obtained under hire purchase contracts or finance leases are capitalised in the balance sheet. Those held under hire purchase contracts are depreciated over their estimated useful lives. Those held under finance leases are depreciated over their estimated useful lives or the lease term, whichever is shorter. The interest element of these obligations is charged to the profit and loss account over the relevant period. The capital element of the future payments is treated as a liability.

**Pension costs and other post-retirement benefits**
The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to the profit and loss account in the period to which they relate.

**Depreciation**

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

| | |
|---|---|
| Freehold property | 0% not provided |
| Plant and machinery | 20% on reducing balance |
| Fixtures and fittings | 10% on reducing balance |
| Motor vehicles | 25% on reducing balance |

2 **Tangible fixed assets**

| | Total |
|---|---|
| **Cost** | **£** |
| At 30 April 2008 | 174,943 |
| At 30 April 2009 | 174,943 |
| **Depreciation** | |
| At 30 April 2008 | 57,350 |
| Charge for year | 4,920 |
| At 30 April 2009 | 62,270 |
| **Net Book Value** | |
| At 30 April 2008 | 117,593 |
| At 30 April 2009 | 112,673 |

3 **Share capital**

| | 2009 | 2008 |
|---|---|---|
| | £ | £ |
| **Authorised share capital:** | | |
| **Allotted, called up and fully paid:** | | |
| 100 Ordinary shares of £1 each | 100 | 100 |