

A+ LTD
T/A. C.W.A. MARKETING
COMMUNICATIONS

MODIFIED ACCOUNTS
FOR THE
YEAR ENDED 31ST MAY 2009

Registered No. 3756711

MONDAY

TUESDAY

ASALIDUM

A06 05/10/2009 288
COMPANIES HOUSE

P540000

PC2 08/09/2009 772
COMPANIES HOUSE

A+ LTD T/A. C.W.A. MARKETING COMMUNICATIONS

Modified Accounts

Contents	Page No.
Company Information	1
Modified Balance Sheet	2 - 3
Notes to the Modified Accounts	4 - 5

Company Information

Director:

Mrs C. Whitehead

Secretary:

Mrs D. Searle

Registered Office:

'Candleford'
58 Over Lane
Almondsbury
Bristol
BS32 4BW

Accountants:

Larkos & Partners
Accountants & Business Advisers
128 Stoke Lane
Westbury-on-Trym
Bristol
BS9 3RJ

Modified Balance Sheet
As at 31st May 2009

	Notes	31/05/09		31/05/08	
		£	£	£	£
Fixed Assets					
Intangible assets			4,000		6,000
Tangible assets			<u>26,869</u>		<u>33,033</u>
			30,869		39,033
Current Assets					
Debtors		16,878		19,015	
Cash at bank and in hand		<u>8,114</u>		<u>653</u>	
		24,992		19,668	
Creditors: amounts falling due within one year		<u>22,051</u>		<u>24,932</u>	
Net Current Assets			<u>2,941</u>		(<u>5,264</u>)
Total Assets less Current Liabilities			33,810		33,769
Provisions for Liabilities and Charges					
Deferred Taxation			<u>2,716</u>		<u>3,280</u>
			<u>31,094</u>		<u>30,489</u>
Capital and Reserves					
Called Up Share Capital	2		862		862
Profit and Loss Account			<u>30,232</u>		<u>29,627</u>
			<u>31,094</u>		<u>30,489</u>

For the year ended 31st May 2009, the company was entitled to exemption from audit under Section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with Section 476 of the Companies Act 2006.

**Modified Balance Sheet (Cont/d)
As at 31st May 2009**

The director acknowledges her responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to small companies' regime.

These financial statements were approved by the Board of Directors on the 13th of August 2009 and were signed on its behalf by:-



**Mrs C. Whitehead
Director**



**Mrs D. Searle
Secretary**

Notes to the Financial Statements

Year Ended 31st May 2009

1. Accounting Policies

The following accounting policies have been applied consistently in dealing with the items which are considered material, in relation to the company's financial statements.

Basis of Preparation

The financial statements have been prepared in accordance with applicable accounting standards and under the historical cost accounting rules.

Turnover

Turnover represents the amounts (excluding value added tax) derived from the provision of goods and services to customers during the year.

Amortisation

Amortisation 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:

Goodwill	-	10 Years Straight Line
----------	---	------------------------

Fixed Assets

All fixed assets are initially recorded at cost.

Tangible Fixed Assets

Depreciation is provided after taking account of any grants receivable at the following annual rates, in order to write off each asset over its estimated useful life:

Plant and Machinery	-	20% Reducing Balance
Fixtures, Fittings & Equipment	-	20% 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.

Operating Lease Agreements

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against profits on a straight line basis over the period of the lease.

Pension Costs

The company operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the company. The annual contributions payable are charged to the profit and loss account.

Notes to the Financial Statements

Year Ended 31st May 2009

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 that 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.

			2009		2008
			£		£
2.	Called Up Share Capital				
	Authorised Share Capital:				
	900 Ordinary shares of £1 each		900		900
	100 Ordinary 'B' shares of £1 each		<u>100</u>		<u>100</u>
			<u>1,000</u>		<u>1,000</u>
	Allotted, Called Up and Fully Paid:				
		2009		2008	
		No.	£	No.	£
	900 Ordinary shares of £1 each	762	762	762	762
	100 Ordinary 'B' shares of £1 each	<u>100</u>	<u>100</u>	<u>100</u>	<u>100</u>
		<u>862</u>	<u>862</u>	<u>862</u>	<u>862</u>

The 'B' shares are non-voting with dividend rights.