

A & E Consultancy Limited
Abbreviated Accounts for the Year Ended 31 August 2009

Radnor House
Greenwood Close
Cardiff Gate Business Park
Cardiff CF23 8AA

THURSDAY



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27/05/2010

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COMPANIES HOUSE

Registered to carry on audit work
and regulated for a range of
investment business activities by
the Institute of Chartered
Accountants in England and Wales

bpu Chartered Accountants is a
trading name of BPU Ltd
Company Number 3723948
Registered in Wales

A list of directors is available from the
registered office above

A & E Consultancy Ltd (Registered number: 03802110)**Abbreviated Balance Sheet
31 August 2009**

		2009	2008
	Notes	£	£
FIXED ASSETS			
Intangible assets	2	68,735	63,948
Tangible assets	3	47,115	43,789
		<u>115,850</u>	<u>107,737</u>
CURRENT ASSETS			
Stocks		170,400	180,477
Debtors		5,059	14,444
Cash at bank and in hand		1,877	1,805
		<u>177,336</u>	<u>196,726</u>
CREDITORS			
Amounts falling due within one year		<u>148,862</u>	<u>167,142</u>
NET CURRENT ASSETS		<u>28,474</u>	<u>29,584</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>144,324</u>	<u>137,321</u>
CREDITORS			
Amounts falling due after more than one year		<u>197,750</u>	<u>116,000</u>
NET (LIABILITIES)/ASSETS		<u>(53,426)</u>	<u>21,321</u>
CAPITAL AND RESERVES			
Called up share capital	4	25,002	25,002
Profit and loss account		(78,428)	(3,681)
SHAREHOLDERS' FUNDS		<u>(53,426)</u>	<u>21,321</u>

The notes form part of these abbreviated accounts

A & E Consultancy Ltd (Registered number: 03802110)

Abbreviated Balance Sheet - continued
31 August 2009

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2009

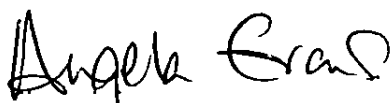
The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2009 in accordance with Section 476 of the Companies Act 2006

The directors acknowledge their responsibilities for

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) 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 Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company

The abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies

The financial statements were approved by the Board of Directors on 25th May 2010
and were signed on its behalf by



A Evans - Director

The notes form part of these abbreviated accounts

**Notes to the Abbreviated Accounts
for the Year Ended 31 August 2009**

1 ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements have been prepared on a going concern basis as the company continues to re-organise its affairs so that it can meet its obligations as they fall due. This will require the on-going support of the company's directors.

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 April 2008).

Turnover

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

Goodwill

Goodwill, being the amount paid in connection with the acquisition of a business in 2002, is being amortised evenly over its estimated useful life of twenty years.

Depreciation

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

Short leasehold	- 10% straight line
Long leasehold	- straight line over term of 15 yr lease
Improvements to property	- 20% reducing balance
Fixtures and fittings	- 20% straight line
Computer equipment	- 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.

**Notes to the Abbreviated Accounts - continued
for the Year Ended 31 August 2009**

2 INTANGIBLE FIXED ASSETS

	Total £
COST	
At 1 September 2008	97,250
Additions	35,000
	<u>132,250</u>
At 31 August 2009	<u>132,250</u>
AMORTISATION	
At 1 September 2008	33,302
Charge for year	30,213
	<u>63,515</u>
At 31 August 2009	<u>63,515</u>
NET BOOK VALUE	
At 31 August 2009	<u>68,735</u>
At 31 August 2008	<u>63,948</u>

3 TANGIBLE FIXED ASSETS

	Total £
COST	
At 1 September 2008	120,471
Additions	15,000
	<u>135,471</u>
At 31 August 2009	<u>135,471</u>
DEPRECIATION	
At 1 September 2008	76,682
Charge for year	11,674
	<u>88,356</u>
At 31 August 2009	<u>88,356</u>
NET BOOK VALUE	
At 31 August 2009	<u>47,115</u>
At 31 August 2008	<u>43,789</u>

A & E Consultancy Ltd (Registered number: 03802110)

**Notes to the Abbreviated Accounts - continued
for the Year Ended 31 August 2009**

4 CALLED UP SHARE CAPITAL

Allotted, issued and fully paid
Number Class

Nominal
value
£1

2009
£
25,002

2008
£
25,002

25,002 Ordinary