

Company Registration No 4422215 (England and Wales)

**MR SCRATCHINGS LIMITED**  
**ABBREVIATED ACCOUNTS**  
**FOR THE YEAR ENDED 30 APRIL 2010**

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# MR SCRATCHINGS LIMITED

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# MR SCRATCHINGS LIMITED

## ABBREVIATED BALANCE SHEET

AS AT 30 APRIL 2010

	Notes	2010 £	£	2009 £	£
<b>Fixed assets</b>					
Intangible assets	2	2,169		-	
Tangible assets	2	43,089		56,067	
			<u>45,258</u>		<u>56,067</u>
<b>Current assets</b>					
Stocks		41,561		41,943	
Debtors		66,485		48,513	
Cash at bank and in hand		29,574		42,614	
		<u>137,620</u>		<u>133,070</u>	
<b>Creditors. amounts falling due within one year</b>		<u>(128,757)</u>		<u>(140,829)</u>	
<b>Net current assets/(liabilities)</b>			<u>8,863</u>		<u>(7,759)</u>
<b>Total assets less current liabilities</b>			<u>54,121</u>		<u>48,308</u>
<b>Creditors. amounts falling due after more than one year</b>			-		(2,176)
<b>Provisions for liabilities</b>			<u>(6,451)</u>		<u>(8,527)</u>
			<u>47,670</u>		<u>37,605</u>
<b>Capital and reserves</b>					
Called up share capital	3	350		350	
Profit and loss account		47,320		37,255	
<b>Shareholders' funds</b>			<u>47,670</u>		<u>37,605</u>

# **MR SCRATCHINGS LIMITED**

## **ABBREVIATED BALANCE SHEET (CONTINUED)**

**AS AT 30 APRIL 2010**

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For the financial year ended 30 April 2010 the company was entitled to exemption from audit under section 477 Companies Act 2006. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these financial statements under the requirements of the Companies Act 2006.

The directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with section 386 of the Act and for preparing financial statements 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 sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

These abbreviated accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

Approved by the Board for issue on 27 September 2010



G R Clayton  
Director

# MR SCRATCHINGS LIMITED

## NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 30 APRIL 2010

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### 1 Accounting policies

#### 1.1 Accounting convention

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008)

#### 1.2 Turnover

Turnover represents amounts receivable for goods and services net of VAT and trade discounts

#### 1.3 Goodwill

Acquired goodwill is written off in equal annual instalments over its estimated useful economic life

#### 1.4 Trademark

Trademarks are valued at cost less accumulated amortisation. Amortisation is calculated to write off the cost in equal annual instalments over their estimated useful lives

#### 1.5 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows

Plant and machinery	15% Reducing balance
Computer equipment	33% Reducing balance
Motor vehicles	25% Reducing balance

#### 1.6 Leasing and hire purchase commitments

Assets obtained under hire purchase contracts and finance leases are capitalised as tangible assets and depreciated over the shorter of the lease term and their useful lives. Obligations under such agreements are included in creditors net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the profit and loss account so as to produce a constant periodic rate of charge on the net obligation outstanding in each period

Rentals payable under operating leases are charged against income on a straight line basis over the lease term

#### 1.7 Deferred taxation

Deferred taxation is provided in full in respect of taxation deferred by timing differences between the treatment of certain items for taxation and accounting purposes. The deferred tax balance has not been discounted

# MR SCRATCHINGS LIMITED

## NOTES TO THE ABBREVIATED ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2010

### 2 Fixed assets

	Intangible assets £	Tangible assets £	Total £
<b>Cost</b>			
At 1 May 2009	26,500	84,551	111,051
Additions	2,410	2,716	5,126
At 30 April 2010	28,910	87,267	116,177
<b>Depreciation</b>			
At 1 May 2009	26,500	28,484	54,984
Charge for the year	241	15,694	15,935
At 30 April 2010	26,741	44,178	70,919
<b>Net book value</b>			
At 30 April 2010	2,169	43,089	45,258
At 30 April 2009	-	56,067	56,067

### 3 Share capital

	2010 £	2009 £
<b>Authorised</b>		
1,000 Ordinary shares of £1 each	1,000	1,000
<b>Allotted, called up and fully paid</b>		
350 Ordinary shares of £1 each	350	350