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COMPANY REGISTRATION NUMBER 04832181

A K HOLDER LIMITED **ABBREVIATED ACCOUNTS** 31 JULY 2013

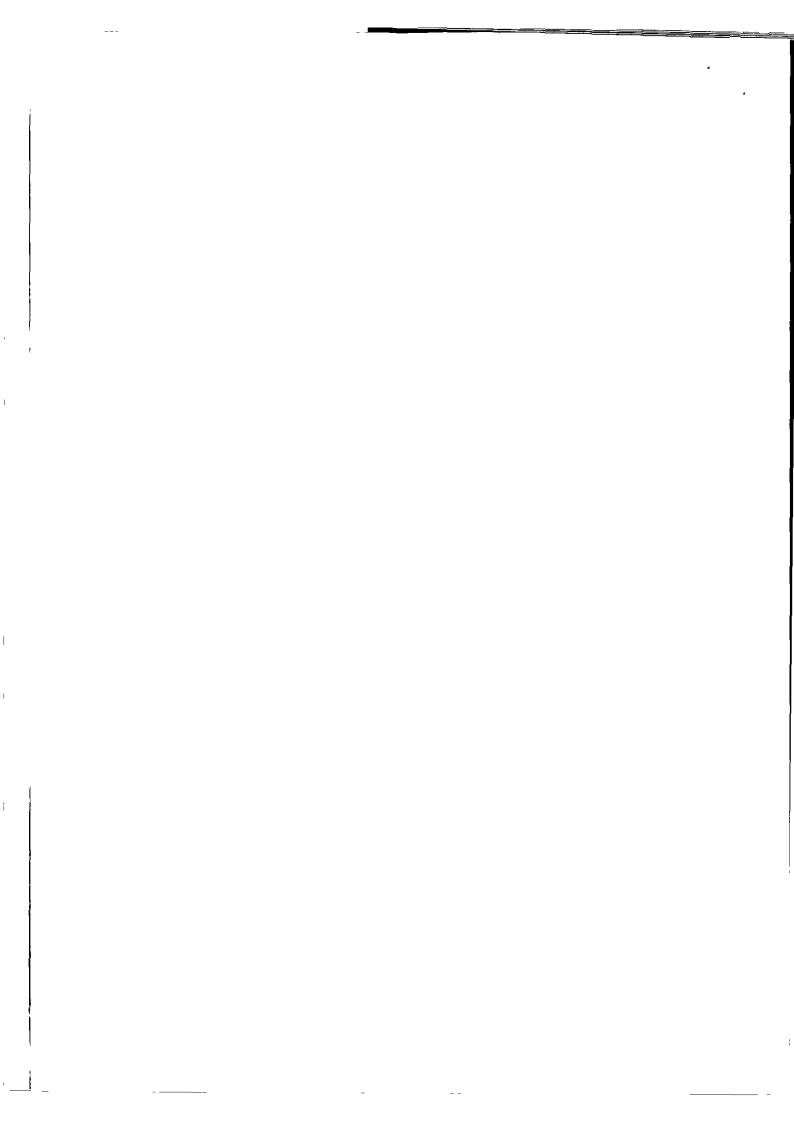


A16 COMPANIES HOUSE

03/01/2014

CULLEY LIFFORD HALL

Chartered Certified Accountants QUEENS CHAMBERS 65 BRIDGE STREET WALSALL WS1 1JQ



ABBREVIATED ACCOUNTS

YEAR ENDED 31 JULY 2013

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ACCOUNTANTS' REPORT TO THE DIRECTOR OF A K HOLDER LIMITED

YEAR ENDED 31 JULY 2013

As described on the balance sheet, the director of the company is responsible for the preparation of the abbreviated accounts for the year ended 31 July 2013, which comprise the Balance Sheet and the related notes

You consider that the company is exempt from an audit under the Companies Act 2006

In accordance with your instructions we have compiled these unaudited abbreviated accounts in order to assist you to fulfil your statutory responsibilities, from the accounting records and information and explanations supplied to us

(NILEY LIFFORD HALL.
Chartered Certified Accountants

QUEENS CHAMBERS 65 BRIDGE STREET WALSALL WS1 110

5 December 2013

ABBREVIATED BALANCE SHEET

31 JULY 2013

	2013			2012	
	Note	£	£	£	
FIXED ASSETS	2				
Intangible assets			60,000	30 000	
Fangible assets			1,643	194	
			61,643	30 194	
CURRENT ASSETS					
Stocks		2,850		6 500	
Debtors		2,417		3,077	
Cash at bank and in hand		512		511	
		5,779		10 088	
CRFDITORS Amounts falling due within on	ie year	54,914		61,059	
NET CURRENT LIABILITIES			(49,135)	(50,971)	
TOTAL ASSETS LESS CURRENT LIABILI	TIES		12,508	(20,777)	
CAPITAL AND RESERVES					
Called-up equity share capital	3		100	100	
Profit and loss account			12,408	(20 877)	
SHAREHOLDERS' FUNDS/(DEFICIT)			12,508	(20 777)	
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Lor the year ended 31 July 2013 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies

Director's responsibilities

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476, and
- The director acknowledges his responsibility for complying with the requirements of the Act with respect to accounting records and the preparation of accounts

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

These abbreviated accounts were approved and signed by the director and authorised for issue on 5 December 2013

MR A HOLDER

Director

Company Registration Number 04832181

mber 04832181 HM

The notes on pages 3 to 5 form part of these abbreviated accounts

NOTES TO THE ABBREVIATED ACCOUNTS

YEAR ENDED 31 JULY 2013

1 ACCOUNTING POLICIES

Basis of accounting

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

The turnover shown in the profit and loss account represents amounts invoiced during the year, exclusive of Value Added Tax

Goodwill

During the year the amortisation of Goodwill was revised to 20 years rather than 10 years due to the expected retirement date of the Director

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

revised to 20 years

Fixed assets

All fixed assets are initially recorded at cost

Depreciation

Depreciation 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

Plant & Machinery

25% straight line

Fixtures & Fittings

- 25% straight line

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolcte 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

NOTES TO THE ABBREVIATED ACCOUNTS YEAR ENDED 31 JULY 2013

1 ACCOUNTING POLICIES (continued)

Financial instruments

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the entity after deducting all of its financial liabilities.

Where the contractual obligations of financial instruments (including share capital) are equivalent to a similar debt instrument, those financial instruments are classed as financial liabilities. Financial liabilities are presented as such in the balance sheet. Finance costs and gains or losses relating to financial liabilities are included in the profit and loss account. Finance costs are calculated so as to produce a constant rate of return on the outstanding liability.

Where the contractual terms of share capital do not have any terms meeting the definition of a financial liability then this is classed as an equity instrument. Dividends and distributions relating to equity instruments are debited direct to equity

2 FIXED ASSETS

Intangible Assets	Tangible Assets	Total
£	£	£
100,000	18,579 2,190	118,579 2,190
100,000	20,769	120,769
70,000 (30,000)	18,385 741	88,385 (29,259)
40,000	19,126	59,126
<u>60,000</u> <u>30,000</u>	1,643 194	61,643 30 194
	Assets £ 100,000 100,000 70,000 (30,000) 40,000	Assets £ 100,000

NOTES TO THE ABBREVIATED ACCOUNTS YEAR ENDED 31 JULY 2013

3 SHARE CAPITAL

Allotted, called up and fully paid

	2013		2012	
O. J. J. Charab	No 100	£ 100	No 100	£ 100
Ordinary shares of £1 each	100			-