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A G Nightingale & Son Limited
Abbreviated accounts
for the year ended 31 December 2008
Registration number 4863034

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A G Nightingale & Son Limited

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A G Nightingale & Son Limited

**Accountants' report on the unaudited financial statements to the director of
A G Nightingale & Son Limited**

As described on the balance sheet you are responsible for the preparation of the financial statements for the year ended 31 December 2008 set out on pages 2 to 6 and you consider that the company is exempt from an audit. In accordance with your instructions we have compiled these unaudited financial statements, in order to assist you to fulfil your statutory responsibilities, from the accounting records and information supplied to us.

**darbys limited
chartered certified accountants
Portland House
154 Trinity Street
Gainsborough
Lincolnshire**

Date: 26 March 2009

A G Nightingale & Son Limited

**Abbreviated balance sheet
as at 31 December 2008**

			2007
	Notes		
Fixed assets			
Intangible assets	2	45,000	48,000
Tangible assets	2	17,145	23,077
		<u>62,145</u>	<u>71,077</u>
Current assets			
Stocks		510	513
Debtors		30,651	23,286
Cash at bank and in hand		10,644	8,607
		<u>41,805</u>	<u>32,406</u>
Creditors: amounts falling due within one year		<u>(49,240)</u>	<u>(48,041)</u>
Net current		<u>(7,435)</u>	<u>(15,635)</u>
Total assets less current liabilities		54,710	55,442
Provisions for liabilities		<u>1,803</u>	<u>2,239</u>
Net assets		<u>52,907</u>	<u>53,203</u>
Capital and reserves			
Called up share capital	3	10	10
Profit and loss account		52,897	53,193
Shareholders' funds		<u>52,907</u>	<u>53,203</u>

The director's statements required by Section 249B(4) are shown on the following page which forms part of this Balance Sheet.

The notes on pages 4 to 6 form an integral part of these financial statements.

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A G Nightingale & Son Limited

Abbreviated balance sheet (continued)

**Director's statements required by Section 249B(4)
for the year ended 31 December 2008**

In approving these abbreviated accounts as director of the company I hereby confirm:

(a) that for the year stated above the company was entitled to the exemption conferred by Section 249A(1) of the Companies Act 1985 ;

(b) that no notice has been deposited at the registered office of the company pursuant to Section 249B(2) requesting that an audit be conducted for the year ended 31 December 2008 and

(c) that I acknowledge my responsibilities for:

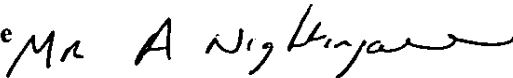
(1) ensuring that the company keeps accounting records which comply with Section 221, and

(2) 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 year then ended in accordance with the requirements of Section 226 and which otherwise comply with the provisions of the Companies Act relating to financial statements, so far as applicable to the company.

These abbreviated accounts have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies .

The abbreviated accounts were approved by the Board on 26 March 2009 and signed on its behalf by

A G Nightingale
Director



The notes on pages 4 to 6 form an integral part of these financial statements.

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A G Nightingale & Son Limited

**Notes to the abbreviated financial statements
for the year ended 31 December 2008**

1. Accounting policies

1.1. Accounting convention

The accounts are prepared under the historical cost convention and in accordance with applicable accounting standards, and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2007).

1.2. Turnover

Turnover represents the total invoice value, excluding value added tax, of sales made during the year.

1.3. Goodwill

Acquired goodwill is written off in equal annual instalments over its estimated useful economic life of 20 years.

1.4. Tangible fixed assets and depreciation

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Tools and equipment	-	15% on reducing balance
Office equipment	-	15% on reducing balance
Motor vehicles	-	25% on reducing balance

1.5. Stock

Stock is valued at the lower of cost and net realisable value.

A G Nightingale & Son Limited

**Notes to the abbreviated financial statements
for the year ended 31 December 2008**

1.6. 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 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;

Provision is made for deferred tax that would arise on remittance of the retained earnings of overseas subsidiaries, associates and joint ventures only to the extent that, at the balance sheet date, dividends have been accrued as receivable;

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.

2. Fixed assets	Intangible assets	Tangible fixed assets	Total
Cost			
At 1 January 2008	60,000	39,818	99,818
Disposals	-	(3,379)	(3,379)
At 31 December 2008	60,000	36,439	96,439
Depreciation and Provision for diminution in value			
At 1 January 2008	12,000	16,741	28,741
On disposals	-	(1,681)	(1,681)
Charge for year	3,000	4,234	7,234
At 31 December 2008	15,000	19,294	34,294
Net book values			
At 31 December 2008	45,000	17,145	62,145
At 31 December 2007	48,000	23,077	71,077

A G Nightingale & Son Limited

**Notes to the abbreviated financial statements
for the year ended 31 December 2008**

3. Share capital

Authorised

1,000 Ordinary shares of 1 each

1,000

1,000

Allotted, called up and fully paid

10 Ordinary shares of 1 each

10

10

Equity shares

10 Ordinary shares of 1 each

10

10