

COMPANY REGISTRATION NUMBER 4869485

A & L FACILITIES LIMITED
UNAUDITED ABBREVIATED ACCOUNTS
31 AUGUST 2009

WEDNESDAY



A10 *AVXRU4B* 36
19/05/2010
COMPANIES HOUSE

MITCHELL & CO
Chartered Accountants
143/147 High Street
Newton le Willows
Merseyside
WA12 9SQ

A & L FACILITIES LIMITED
ABBREVIATED ACCOUNTS
YEAR ENDED 31 AUGUST 2009

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A & L FACILITIES LIMITED
ABBREVIATED BALANCE SHEET

31 AUGUST 2009

	Note	2009	2008
		£	£
FIXED ASSETS	2		
Tangible assets		3,170	14,794
CURRENT ASSETS			
Debtors		2,084	11,993
Cash at bank and in hand		4,121	12,939
		6,205	24,932
CREDITORS: Amounts falling due within one year		7,019	25,533
NET CURRENT LIABILITIES		(814)	(601)
TOTAL ASSETS LESS CURRENT LIABILITIES		2,356	14,193
PROVISIONS FOR LIABILITIES		271	769
		2,085	13,424
CAPITAL AND RESERVES			
Called-up equity share capital	3	1,000	1,000
Profit and loss account		1,085	12,424
SHAREHOLDERS' FUNDS		2,085	13,424

The directors are satisfied that the company is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year by virtue of section 477, and that no member or members have requested an audit pursuant to section 476 of the Act

The directors acknowledge their responsibilities for

- (i) ensuring that the company keeps proper accounting records which comply with section 386 of the Act, and
- (ii) 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 Act relating to financial statements, so far as applicable to the company

These abbreviated accounts have been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006

These abbreviated accounts were approved by the directors and authorised for issue on 27/11/09, and are signed on their behalf by


 MR E ALDERSLEY


 MRS J E LEWIS

A & L FACILITIES LIMITED
NOTES TO THE ABBREVIATED ACCOUNTS
YEAR ENDED 31 AUGUST 2009

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

In respect of long-term contracts and contracts for on-going services, turnover represents the value of work done in the year, including estimates of amounts not invoiced. Turnover in respect of long-term contracts and contracts for on-going services is recognised by reference to the stage of completion

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

Motor Vehicles	- 25% reducing balance
Equipment	- 20% reducing balance

Hire purchase agreements

Assets held under hire purchase agreements are capitalised and disclosed under tangible fixed assets at their fair value. The capital element of the future payments is treated as a liability and the interest is charged to the profit and loss account on a straight line basis

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

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

A & L FACILITIES LIMITED
NOTES TO THE ABBREVIATED ACCOUNTS
YEAR ENDED 31 AUGUST 2009

1. ACCOUNTING POLICIES *(continued)*

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

Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as either financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

2. FIXED ASSETS

	Tangible Assets £
COST	
At 1 September 2008	23,744
Disposals	<u>(14,749)</u>
At 31 August 2009	<u>8,995</u>
DEPRECIATION	
At 1 September 2008	8,950
Charge for year	793
On disposals	<u>(3,918)</u>
At 31 August 2009	<u>5,825</u>
NET BOOK VALUE	
At 31 August 2009	<u>3,170</u>
At 31 August 2008	<u>14,794</u>

3. SHARE CAPITAL

Authorised share capital:

	2009	2008
	£	£
1,000 Ordinary shares of £1 each	<u>1,000</u>	<u>1,000</u>

Allotted, called up and fully paid:

	2009		2008
	No	£	No
Ordinary shares of £1 each	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>
			<u>£</u>
			<u>1,000</u>

