

REGISTERED NUMBER: 5959921 (England and Wales)

**ABBREVIATED UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31 JULY 2010
FOR
ABOVE BAR COLLEGE LTD**

SATURDAY



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26/03/2011

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COMPANIES HOUSE

ABOVE BAR COLLEGE LTD

**CONTENTS OF THE ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 31 JULY 2010**

	Page
Company Information	1
Abbreviated Balance Sheet	2
Notes to the Abbreviated Accounts	4

ABOVE BAR COLLEGE LTD

COMPANY INFORMATION FOR THE YEAR ENDED 31 JULY 2010

DIRECTORS:

M P Gower
R Marler-Roe

SECRETARY:

M P Gower

REGISTERED OFFICE:

41 Park Road
Freemantle
Southampton
SO15 3AW

REGISTERED NUMBER:

5959921 (England and Wales)

ACCOUNTANTS:

Buckley & Co
Chartered Accountants
41 Park Road
Freemantle
Southampton
Hampshire
SO15 3AW

ABOVE BAR COLLEGE LTD**ABBREVIATED BALANCE SHEET****31 JULY 2010**

	Notes	31.7.10 £	£	31 7 09 £	£
FIXED ASSETS					
Intangible assets	2		10,347		20,693
Tangible assets	3		50,319		59,258
			60,666		79,951
CURRENT ASSETS					
Stocks		8,100		4,100	
Debtors		241,680		132,179	
Cash at bank and in hand		1,585		25,241	
		251,365		161,520	
CREDITORS					
Amounts falling due within one year		190,696		118,857	
NET CURRENT ASSETS			60,669		42,663
TOTAL ASSETS LESS CURRENT LIABILITIES			121,335		122,614
PROVISIONS FOR LIABILITIES			5,799		6,484
NET ASSETS			115,536		116,130
CAPITAL AND RESERVES					
Called up share capital	4		1,000		1,000
Profit and loss account			114,536		115,130
SHAREHOLDERS' FUNDS			115,536		116,130

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 July 2010

The members have not required the company to obtain an audit of its financial statements for the year ended 31 July 2010 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 notes form part of these abbreviated accounts

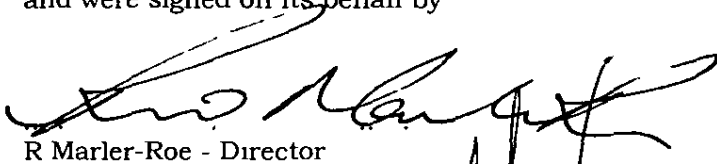
ABOVE BAR COLLEGE LTD

ABBREVIATED BALANCE SHEET - continued
31 JULY 2010


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
and were signed on its behalf by

14/03/2011



R Marler-Roe - Director



M P Gower - Director

The notes form part of these abbreviated accounts

ABOVE BAR COLLEGE LTD

NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 31 JULY 2010

1 ACCOUNTING POLICIES

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 2006, is being amortised evenly over its estimated useful life of five years

Tangible fixed assets

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

Plant and machinery	- 20% on reducing balance
Fixtures and fittings	- 20% on reducing balance
Motor vehicles	- 25% on reducing balance
Computer equipment	- 20% on 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

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the profit and loss account on a straight line basis over the period of the lease

Pension costs and other post-retirement benefits

The company operates a defined contribution pension scheme Contributions payable to the company's pension scheme are charged to the profit and loss account in the period to which they relate

Government Grants

Government Grants are recognised at fair value when there is reasonable assurance that the company will comply with the conditions attaching to them and the grants will be received Grants related to the purchase of assets are deducted from the asset's carrying amount while grants relating to income are deducted from the related expense

ABOVE BAR COLLEGE LTD

NOTES TO THE ABBREVIATED ACCOUNTS - continued FOR THE YEAR ENDED 31 JULY 2010

2 INTANGIBLE FIXED ASSETS

	Total £
COST	
At 1 August 2009 and 31 July 2010	<u>51,734</u>
AMORTISATION	
At 1 August 2009	31,040
Charge for year	<u>10,347</u>
At 31 July 2010	<u>41,387</u>
NET BOOK VALUE	
At 31 July 2010	<u>10,347</u>
At 31 July 2009	<u>20,694</u>

3 TANGIBLE FIXED ASSETS

	Total £
COST	
At 1 August 2009	98,908
Additions	<u>3,819</u>
At 31 July 2010	<u>102,727</u>
DEPRECIATION	
At 1 August 2009	39,650
Charge for year	<u>12,758</u>
At 31 July 2010	<u>52,408</u>
NET BOOK VALUE	
At 31 July 2010	<u>50,319</u>
At 31 July 2009	<u>59,258</u>

4 CALLED UP SHARE CAPITAL

Allotted, issued and fully paid				
Number	Class	Nominal value	31.7.10 £	31.7.09 £
1,000	Ordinary	£1	<u>1,000</u>	<u>1,000</u>

5 TRANSACTIONS WITH DIRECTORS

At the Balance sheet date, the company owed the directors £18,165 (2009 £30,413)