

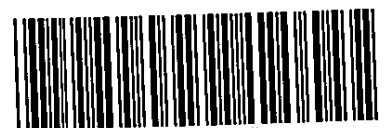
Registered number
06134877

A H Beak & Associates Ltd

Abbreviated Accounts

31 March 2010

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COMPANIES HOUSE

A H Beak & Associates Ltd
Registered number: 06134877
Abbreviated Balance Sheet
as at 31 March 2010

	Notes	2010		2009	
		£	£	£	£
Fixed assets					
Intangible assets	2		77,000		88,000
Tangible assets	3		<u>9,179</u>		<u>12,239</u>
			86,179		100,239
Current assets					
Stocks		7,500		7,500	
Debtors		1,498		1,994	
Cash at bank and in hand		<u>2,620</u>		<u>9,367</u>	
		11,618		18,861	
Creditors: amounts falling due within one year		(108,633)		(120,299)	
Net current liabilities			(97,015)		(101,438)
Net liabilities			<u>(10,836)</u>		<u>(1,199)</u>
Capital and reserves					
Called up share capital	4		100		100
Profit and loss account			(10,936)		(1,299)
Shareholders' funds			<u>(10,836)</u>		<u>(1,199)</u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006 and that members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

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



Dr A H Beak
Director

Approved by the board on 27th December 2010

A H Beak & Associates Ltd
Notes to the Abbreviated Accounts
for the year ended 31 March 2010

1 Accounting policies

Basis of preparation

The accounts 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 the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Plant and machinery	25% reducing balance
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Stocks

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

Deferred taxation

Full provision is made for deferred taxation resulting from timing differences between the recognition of gains and losses in the accounts and their recognition for tax purposes. Deferred taxation is calculated on an un-discounted basis at the tax rates which are expected to apply in the periods when the timing differences will reverse.

Leasing and hire purchase commitments

Assets held under finance leases and hire purchase contracts, which are those where substantially all the risks and rewards of ownership of the asset have passed to the company, are capitalised in the balance sheet and depreciated over their useful lives. The corresponding lease or hire purchase obligation is treated in the balance sheet as a liability.

The interest element of the rental obligations is charged to the profit and loss account over the period of the lease and represents a constant proportion of the balance of capital repayments outstanding.

Rentals paid under operating leases are charged to income on a straight line basis over the lease term.

A H Beak & Associates Ltd
Notes to the Abbreviated Accounts
for the year ended 31 March 2010

2 Intangible fixed assets

£

Cost

At 1 April 2009

110,000

At 31 March 2010

110,000

Amortisation

At 1 April 2009

22,000

Provided during the year

11,000

At 31 March 2010

33,000

Net book value

At 31 March 2010

77,000

At 31 March 2009

88,000

3 Tangible fixed assets

£

Cost

At 1 April 2009

18,508

At 31 March 2010

18,508

Depreciation

At 1 April 2009

6,269

Charge for the year

3,060

At 31 March 2010

9,329

Net book value

At 31 March 2010

9,179

At 31 March 2009

12,239

4 Share capital

2010

2009

2010

2009

No

No

£

£

Allotted, called up and fully paid:

Ordinary shares of £1 each

100

100

100

100