

# **A & A PEARSON LIMITED**

**Abbreviated Accounts  
for the period ended 31 March 2009**

**Registered Number: 06502089**



**A & A Pearson Limited**  
**Abbreviated Balance Sheet**  
**as at 31 March 2009**

**Registered number**  
**06502089**

	Notes	2009 £
<b>Fixed assets</b>		
Intangible assets	2	31,323
Tangible assets	3	617
		<u>31,940</u>
<b>Current assets</b>		
Stocks		500
Debtors		4,520
Cash at bank and in hand		65
		<u>5,085</u>
<b>Creditors: amounts falling due within one year</b>		(12,691)
<b>Net current liabilities</b>		<u>(7,606)</u>
<b>Total assets less current liabilities</b>		<u>24,334</u>
<b>Creditors: amounts falling due after more than one year</b>		(50,000)
<b>Net liabilities</b>		<u>(25,666)</u>
<b>Capital and reserves</b>		
Called up share capital	4	110
Profit and loss account		(25,776)
<b>Shareholders' funds</b>		<u>(25,666)</u>

The directors are satisfied that the company is entitled to exemption under Section 249A(1) of the Companies Act 1985 and that no member or members have requested an audit pursuant to section 249B(2) of the Act.

The directors acknowledge their responsibilities for:

- (i) ensuring that the company keeps proper accounting records which comply with Section 221 of the Companies Act 1985; and
- (ii) preparing accounts 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 Section 226 of the Companies Act 1985, and which otherwise comply with the requirements of this Act relating to accounts, so far as applicable to the company.

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



A D Pearson  
Director

Approved by the board on 09/12/2009

**A & A Pearson Limited**  
**Notes to the Abbreviated Accounts**  
**for the period ended 31 March 2009**

**1 Accounting policies**

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2007).

***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 annual rates in order to write off the assets over their estimated useful lives.

Plant and machinery	20% reducing balance
Motor vehicles	25% reducing balance

***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 & A Pearson Limited**  
**Notes to the Abbreviated Accounts**  
**for the period ended 31 March 2009**

**2 Intangible fixed assets** **£**

<b>Cost</b>	
Additions	39,154
At 31 March 2009	<u>39,154</u>
<b>Amortisation</b>	
Provided during the period	7,831
At 31 March 2009	<u>7,831</u>
<b>Net book value</b>	
At 31 March 2009	<u>31,323</u>

Goodwill is being written off in equal annual instalments over its estimated economic life of 5 years.

**3 Tangible fixed assets** **£**

<b>Cost</b>	
Additions	4,349
Disposals	<u>(3,599)</u>
At 31 March 2009	<u>750</u>
<b>Depreciation</b>	
Charge for the period	133
At 31 March 2009	<u>133</u>
<b>Net book value</b>	
At 31 March 2009	<u>617</u>

**4 Share capital** **2009**  
**£**

Authorised:	
Ordinary shares of £1 each	1,000
'A' shares of £1 each	<u>100</u>
	<u>1,100</u>

	<b>2009</b>	<b>2009</b>
	<b>No</b>	<b>£</b>
Allotted, called up and fully paid:		
Ordinary shares of £1 each	100	100
'A' shares of £1 each	10	<u>10</u>
		<u>110</u>

100 Ordinary shares and 10 'A' shares were issued in the period at par value.