

# REGISTRAR OF COMPANIES

Registration number 6767950

**A & H (Carlisle) Limited**  
**Unaudited Abbreviated Accounts**  
**31 July 2011**



dodd&co

**A & H (Carlisle) Limited**  
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The following reproduces the text of the accountants' report in respect of the company's annual financial statements, from which the abbreviated accounts (set out on pages 2 to 6) have been prepared

**Chartered Accountants' Report to the Board of Directors on the Preparation of  
the Unaudited Financial Statements of  
A & H (Carlisle) Limited  
for the Year Ended 31 July 2011**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of A & H (Carlisle) Limited for the year ended 31 July 2011 set out on pages 4 to 12 from the company's accounting records and from information and explanations you have given us

As a member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at [icaew.com/membershandbook](http://icaew.com/membershandbook)

This report is made solely to the Board of Directors of A & H (Carlisle) Limited, as a body, in accordance with the terms of our engagement letter dated 6 August 2009. Our work has been undertaken solely to prepare for your approval the financial statements of A & H (Carlisle) Limited and state those matters that we have agreed to state to them, as a body, in this report in accordance with AAF 2/10 as detailed at [icaew.com/compilation](http://icaew.com/compilation). To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than A & H (Carlisle) Limited and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that A & H (Carlisle) Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of A & H (Carlisle) Limited. You consider that A & H (Carlisle) Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of A & H (Carlisle) Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

**Dodd & Co**  
Chartered Accountants  
FIFTEEN Rosehill  
Montgomery Way  
Rosehill Estate  
CARLISLE  
CA1 2RW

9 February 2012

**A & H (Carlisle) Limited**  
**(Registration number: 6767950)**  
**Abbreviated Balance Sheet at 31 July 2011**

	Note	2011 £	2010 £
<b>Fixed assets</b>			
Tangible fixed assets	2	96,742	81,408
<b>Current assets</b>			
Debtors		27,018	55,224
Cash at bank and in hand		4,312	13,528
		31,330	68,752
Creditors Amounts falling due within one year	3	(40,339)	(65,830)
Net current (liabilities)/assets		(9,009)	2,922
Total assets less current liabilities		87,733	84,330
Creditors Amounts falling due after more than one year	3	(30,517)	(37,315)
Provisions for liabilities		(12,235)	(10,925)
Net assets		44,981	36,090
<b>Capital and reserves</b>			
Called up share capital	4	100	100
Profit and loss account		44,881	35,990
Shareholders' funds		44,981	36,090

**A & H (Carlisle) Limited**  
**(Registration number: 6767950)**  
**Abbreviated Balance Sheet at 31 July 2011**

**..... continued**

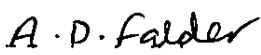
For the year ending 31 July 2011 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006

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

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with the Financial Reporting Standard for Smaller Entities (effective 2008)

Approved by the Board on 9 February 2012 and signed on its behalf by

  
A D Falder  
Director

  
H Y Tipper  
Company secretary and director

**A & H (Carlisle) Limited**  
**Notes to the Abbreviated Accounts for the Year Ended 31 July 2011**

**1 Accounting policies**

**Basis of preparation**

The full financial statements, from which these abbreviated accounts have been extracted, have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008)

The company has net current liabilities at 31 July 2011 and meets its day to day working capital requirements through its directors who have provided financial support by way of short term loans. On the basis of this support, the directors consider it appropriate to prepare the financial statements on the going concern basis

However, should the company not have the support of its directors, and therefore be unable to continue trading, adjustments would have to be made to reduce the value of assets to their recoverable amounts, to provide for any further liabilities which might arise, and to reclassify fixed assets and long term liabilities as current assets and current liabilities

**Turnover**

Turnover represents amounts chargeable, net of value added tax, in respect of the sale of goods and services to customers

**Depreciation**

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows

<b>Asset class</b>	<b>Depreciation method and rate</b>
Plant and machinery	15% reducing balance basis
Motor vehicles	25% reducing balance basis
Office equipment	33% straight line basis

**Deferred tax**

Deferred tax is recognised, without discounting, in respect of all timing differences between the treatment of certain items for taxation and accounting purposes, which have arisen but not reversed by the balance sheet date, except as required by the FRSSE

Deferred tax is measured at the rates that are expected to apply in the periods when the timing differences are expected to reverse, based on the tax rates and law enacted at the balance sheet date

## A & H (Carlisle) Limited

### Notes to the Abbreviated Accounts for the Year Ended 31 July 2011

..... continued

#### Hire purchase and leasing

Rentals payable under operating leases are charged in the profit and loss account on a straight line basis over the lease term

Assets held under finance leases, which are leases where substantially all the risks and rewards of ownership of the asset have passed to the company, are capitalised in the balance sheet as tangible fixed assets and are depreciated over the shorter of the lease term and their useful lives. The capital elements of future obligations under the leases are included as liabilities in the balance sheet. The interest element of the rental obligation 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. Assets held under hire purchase agreements are capitalised as tangible fixed assets and are depreciated over the shorter of the lease term and their useful lives. The capital element of future finance payments is included within creditors. Finance charges are allocated to accounting periods over the length of the contract and represent a constant proportion of the balance of capital repayments outstanding.

#### 2 Fixed assets

	Tangible assets £	Total £
<b>Cost</b>		
At 1 August 2010	93,296	93,296
Additions	59,537	59,537
Disposals	(42,705)	(42,705)
At 31 July 2011	<u>110,128</u>	<u>110,128</u>
<b>Depreciation</b>		
At 1 August 2010	11,888	11,888
Charge for the year	9,505	9,505
Eliminated on disposals	(8,007)	(8,007)
At 31 July 2011	<u>13,386</u>	<u>13,386</u>
<b>Net book value</b>		
At 31 July 2011	<u>96,742</u>	<u>96,742</u>
At 31 July 2010	<u>81,408</u>	<u>81,408</u>

## A & H (Carlisle) Limited

### Notes to the Abbreviated Accounts for the Year Ended 31 July 2011

..... *continued*

#### 3 Creditors

Creditors includes the following liabilities, on which security has been given by the company

	2011 £	2010 £
Amounts falling due within one year	19,549	23,414
Amounts falling due after more than one year	<u>30,517</u>	<u>37,315</u>
Total secured creditors	<u>50,066</u>	<u>60,729</u>

#### 4 Share capital

Allotted, called up and fully paid shares

	2011		2010	
	No.	£	No.	£
Ordinary A shares of £1 each	50	50	50	50
Ordinary B shares of £1 each	50	50	50	50
	<u>100</u>	<u>100</u>	<u>100</u>	<u>100</u>

#### 5 Control

The company is controlled by the directors who own 100% of the called up share capital