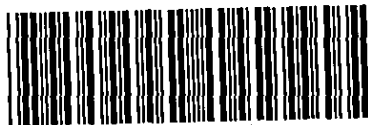


ABERKO LIMITED
ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2009

COMPANY No. SC 152942

WEDNESDAY



S220QN8H

SCT

08/09/2010

1031

COMPANIES HOUSE

ABERKO LIMITED
ABBREVIATED BALANCE SHEET
AS AT 31 DECEMBER 2009

1.

	<u>Notes</u>	<u>2009</u>	<u>2008</u>
		£	£
<u>FIXED ASSETS</u>			
Investments	2	90,418	90,418
Intangible assets	3	14,000	14,400
Tangible assets	4	<u>1,161</u>	<u>1,290</u>
		105,579	106,108
<u>CURRENT ASSETS</u>			
Stocks		30,061	31,181
Debtors		53,983	29,007
Cash at bank and in hand		<u>52,989</u>	<u>48,127</u>
		137,033	108,315
<u>CREDITORS - Amounts falling due within one year</u>		<u>82,014</u>	<u>85,027</u>
<u>NET CURRENT ASSETS</u>		<u>55,019</u>	<u>23,288</u>
<u>TOTAL ASSETS LESS CURRENT LIABILITIES</u>		<u>160,598</u>	<u>129,396</u>
<u>CAPITAL AND RESERVES</u>			
Called up equity share capital	5	100	100
Profit and loss account		<u>160,498</u>	<u>129,296</u>
<u>SHAREHOLDERS' FUNDS</u>		<u>160,598</u>	<u>129,396</u>

The directors consider that the company is entitled to exemption from the requirement to have an audit under the provisions of s. 477 of the Companies Act 2006. Members have not required the company, under s.476 of the Companies Act 2006, to obtain an audit for the year ended 31 December 2009. The Directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with s.386 and s.387 of the Companies Act 2006, and for preparing accounts which give a true and fair view of the state of affairs of the company as at 31 December 2009 and of its profit for the year then ended in accordance with the requirements of s. 396, and which otherwise comply with the requirements of the Act relating to the Accounts so far as applicable to the company.

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

ON BEHALF OF THE BOARD


Paul Aston - DIRECTOR

Approved by the board on 20 August 2010

The notes form part of these financial statements

ABERKO LIMITED
NOTES TO THE ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2009

2.

1. ACCOUNTING POLICIES

Basis of accounts

The accounts are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2008).

Turnover

Turnover comprises the invoiced value of goods and services supplied by the company, net of value added tax and trade discounts.

Intangible fixed assets

Brand trade marks have been capitalised in the Balance Sheet and are amortised on the straight line basis over the estimated life of the asset of 50 years.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation.

Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases :

Equipment 25% straight line basis

Depreciation is fully provided in the year of acquisition of an asset. No depreciation is provided in the year of disposal.

Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks.

Deferred taxation

Provision is made at current rates for taxation deferred in respect of all timing differences except to the extent that, in the opinion of the directors, there is a reasonable probability that the liability will not arise in the foreseeable future.

2. INVESTMENTS

	<u>2009</u>	<u>2008</u>
	<u>£</u>	<u>£</u>
Shares in group undertakings	<u>90,418</u>	<u>90,418</u>

The company holds 55% of the ordinary share capital of Yantai Hutchisons Winery Co. Limited, a company which produces and sells ginger wine to the Far Eastern market. The company is incorporated in China and commenced trading during 2002 with an issued share capital of 250,000 USD.

NOTES TO THE ABBREVIATED ACCOUNTS (continued)
FOR THE YEAR ENDED 31 DECEMBER 2009

3. INTANGIBLE FIXED ASSETS

Total

£

Cost

As at 1 January 2009
 and as at 31 December 2009

20,000

Depreciation

As at 1 January 2009
 Charge in year

5,600

400

As at 31 December 2009

6,000

Net book value

As at 31 December 2009

14,000

As at 31 December 2008

14,400

4. TANGIBLE FIXED ASSETS

Total

£

Cost

As at 1 January 2009
 and as at 31 December 2009

3,358

Depreciation

As at 1 January 2009
 Charge in year

2,068

129

As at 31 December 2009

2,197

Net book value

As at 31 December 2009

1,161

As at 31 December 2008

1,290

5. CALLED UP SHARE CAPITAL

2009

2008

CA 2006

£

£

Allotted, called up and fully paid:

Ordinary shares of £1 each

100

100