

**Registered Number SC344182**

**A & A Martin Ltd**

**Abbreviated Accounts**

**31 March 2010**

**A & A Martin Ltd**

**Registered Number SC344182**

**Company Information**

**Registered Office:**

26 Lewis Street  
Stornoway  
Isle Of Lewis  
HS1 2JF

**Reporting Accountants:**

Mann Judd Gordon Ltd

Chartered Accountants  
26 Lewis Street  
Stornoway  
Isle of Lewis  
HS1 2JF

A & A Martin Ltd

Registered Number SC344182

Balance Sheet as at 31 March 2010

	Notes	2010 £	2009 £
<b>Fixed assets</b>			
Intangible	2	180,000	197,500
Tangible	3	5,195	2
		<u>185,195</u>	<u>197,502</u>
<b>Current assets</b>			
Debtors		63,428	39,080
Cash at bank and in hand		34,186	157,578
Total current assets		<u>97,614</u>	<u>196,658</u>
<b>Creditors: amounts falling due within one year</b>		(168,754)	(378,204)
Net current assets (liabilities)		(71,140)	(181,546)
Total assets less current liabilities		<u>114,055</u>	<u>15,956</u>
Total net assets (liabilities)		<u>114,055</u>	<u>15,956</u>
<b>Capital and reserves</b>			
Called up share capital	4	2	2
Profit and loss account		114,053	15,954
Shareholders funds		<u>114,055</u>	<u>15,956</u>

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- a. For the year ending 31 March 2010 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.
  - b. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
  - c. The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
  - d. These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the board on 24 December 2010

And signed on their behalf by:

A J Martin, Director

**This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1068 of the Companies Act 2006.**

**Notes to the Abbreviated Accounts**

For the year ending 31 March 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 2009, is being amortised evenly over its estimated useful life of ten years.

**Deferred tax**

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

**Depreciation**

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

Motor vehicles	25% on reducing balance
Computer equipment	10% on cost

**2 Intangible fixed assets**

<b>Cost or valuation</b>	<b>£</b>
At 01 July 2009	<u>200,000</u>
At 31 March 2010	<u>200,000</u>

**Amortisation**

At 01 July 2009	2,500
Charge for year	<u>17,500</u>
At 31 March 2010	<u>20,000</u>

**Net Book Value**

At 31 March 2010	180,000
At 30 June 2009	<u>197,500</u>

**3 Tangible fixed assets**

	<b>Total</b>
<b>Cost</b>	<b>£</b>
At 01 July 2009	2
Additions	6,880
Disposals	(1)

Depreciation	-	<u>6,881</u>
At 31 March 2010	-	

#### Depreciation

At 01 July 2009		0
Charge for year	-	<u>1,686</u>
At 31 March 2010	-	<u>1,686</u>

#### Net Book Value

At 31 March 2010		5,195
At 30 June 2009	-	<u>2</u>

#### 4 Share capital

	2010	2009
	£	£
<b>Allotted, called up and fully paid:</b>		
2 Ordinary shares of £1 each	2	2