Registration number 00050647

J & F J Baker & Company Limited

Abbreviated accounts

for the year ended 30 April 2006

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COMPANIES HOUSE

J & F J Baker & Company Limited

Abbreviated balance sheet
as at 30 April 2006

	Notes	2006 £	2006 £	2005 £	2005 £
Fixed assets					
Tangible assets	2		6		6
Investments	2		75,366		72,158
			75,372		72,164
Current assets					
Stocks		254,419		280,648	
Debtors		131,384		113,138	
Cash at bank and in hand		512,122		505,458	
		897,925		899,244	
Creditors: amounts falling due within one year		(150,826)		(154,935)	
Net current assets			747,099		744,309
Net assets			822,471		816,473
Capital and reserves					
Called up share capital	3		12,720		12,720
Profit and loss account			809,751		803,753
Shareholders' funds			822,471		816,473

The directors' statements required by Section 249B(4) are shown on the following page which forms part of this balance sheet.

The notes on pages 3 to 4 form an integral part of the abbreviated accounts.

J & F J Baker & Company Limited

Abbreviated balance sheet (continued)

Directors' statements required by Section 249B(4)
for the year ended 30 April 2006

In approving these abbreviated accounts as directors of the company we hereby confirm:

(a) that for the year stated above the company was entitled to the exemption conferred by Section 249A(1) of the Companies Act 1985;

(b) that no notice has been deposited at the registered office of the company pursuant to Section 249B(2) requesting that an audit be conducted for the year ended 30 April 2006 and

(c) that we acknowledge our responsibilities for:

(1) ensuring that the company keeps accounting records which comply with Section 221 and

(2) preparing financial statements 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 year then ended in accordance with the requirements of Section 226 and which otherwise comply with the provisions of the Companies Act relating to financial statements, so far as applicable to the company.

These abbreviated accounts are prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies.

The abbreviated accounts were approved by the board on 14 December 2006 and signed on its behalf by

A W H Parr
Director

H E Parr
Director

The notes on pages 3 to 4 form an integral part of the abbreviated accounts.

Notes to the abbreviated accounts for the year ended 30 April 2006

1. Accounting policies

1.1. Accounting convention

The accounts are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2005).

The effect of the change in the Financial Reporting Standard for Smaller Entities (effective January 2005) was to recognise the final proposed dividend for the year ended 30 April 2005 of £5,183 in the current year. The comparative figures have been amended accordingly.

The adoption of the presentation requirements of the Financial Reporting Standard for Smaller Entities (effective January 2005) has meant that dividends are now shown in the profit and loss reserve rather than on the face of the profit and loss account.

1.2. Turnover

In the opinion of the directors it would be seriously prejudicial to the company's business to give a detailed analysis of the countries to which exports are made.

1.3. Tangible fixed assets and depreciation

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Freehold land and buildings	-	over one year
Plant and machinery	-	over one year
Motor vehicles	-	over one year

1.4. Investments

Fixed asset investments are stated at cost less provision for diminution in value.

1.5. Stock

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

1.6. Pensions

The pension costs charged in the financial statements represent the contribution payable by the company during the year.

1.7. Deferred taxation

Provision is made for deferred taxation using the liability method to take account of timing differences between the incidence of income and expenditure for taxation and accounting purposes.

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2. Fixed assets

	Tangible assets £	Investments £	Total £
Cost			
At 1 May 2005	308,909	72,158	381,067
Additions	2,005	3,208	5,213
At 30 April 2006	310,914	75,366	386,280
Depreciation and			
At 1 May 2005	308,903	-	308,903
Charge for the year	2,005	-	2,005
At 30 April 2006	310,908	-	310,908
Net book values			
At 30 April 2006	6	75,366	75,372
At 30 April 2005	6	72,158	72,164

As explained in the accounting policy, tangible fixed assets are fully depreciated in the year of acquisition. This is not in accordance with Financial Reporting Standard number 15 or paragraph 18 schedule 4 of the Companies House Act 1985, since the assets concerned are thereby depreciated over periods shorter than their useful economic life.

3. Share capital

	2006 £	2005 £
Authorised		
1,000 Ordinary £10 shares of £10 each	10,000	10,000
1,000 Preference shares of £10 each	10,000	10,000
	20,000	20,000
Allotted, called up and fully paid		
1,000 Ordinary shares of £7.50 each	7,500	7,500
522 Preference shares of £10 each	5,220	5,220
	12,720	12,720