

Company Registration No. 01363164 (England and Wales)

**A.L. PAUL LIMITED**  
**ABBREVIATED ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2000**



# A.L. PAUL LIMITED

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# A.L. PAUL LIMITED

## AUDITORS' REPORT TO A.L. PAUL LIMITED UNDER SECTION 247B OF THE COMPANIES ACT 1985

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We have examined the abbreviated accounts set out on pages 2 to 4, together with the financial statements of the company for the year ended 31 March 2000 prepared under section 226 of the Companies Act 1985.

### **Respective responsibilities of directors and auditors**

The directors are responsible for preparing the abbreviated accounts in accordance with section 246 of the Companies Act 1985. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated accounts prepared in accordance with sections 246(5) and (6) of the Act to the registrar of companies and whether the accounts to be delivered are properly prepared in accordance with those provisions and to report our opinion to you.

### **Basis of opinion**

We have carried out the procedures we considered necessary to confirm, by reference to the financial statements, that the company is entitled to deliver abbreviated accounts and that the abbreviated accounts to be delivered are properly prepared. The scope of our work for the purpose of this report did not include examining or dealing with events after the date of our report on the financial statements.

### **Opinion**

In our opinion the company is entitled to deliver abbreviated accounts prepared in accordance with sections 246(5) and (6) of the Companies Act 1985, and the abbreviated accounts on pages 2 to 4 are properly prepared in accordance with those provisions.



**Geoffrey Beech & Company**

Chartered Certified Accountants  
**Registered Auditor**

18/12/2000

7 Stamford Square  
Ashton-under-Lyne  
Lancashire  
OL6 6QU

# A.L. PAUL LIMITED

## ABBREVIATED BALANCE SHEET AS AT 31 MARCH 2000

	Notes	2000 £	£	1999 £	£
<b>Fixed assets</b>					
Tangible assets	2	2,043,523		2,121,460	
<b>Current assets</b>					
Stocks		528,417		447,644	
Debtors		264,831		272,952	
Cash at bank and in hand		2,952		1,059	
		<u>796,200</u>		<u>721,655</u>	
<b>Creditors: amounts falling due within one year</b>		<u>(397,931)</u>		<u>(561,867)</u>	
<b>Net current assets</b>		398,269		159,788	
<b>Total assets less current liabilities</b>		<u>2,441,792</u>		<u>2,281,248</u>	
<b>Creditors: amounts falling due after more than one year</b>	3	(713,761)		(834,078)	
<b>Accruals and deferred income</b>		<u>(379,254)</u>		<u>(387,413)</u>	
		<u>1,348,777</u>		<u>1,059,757</u>	
<b>Capital and reserves</b>					
Called up share capital	4	1,000		1,000	
Profit and loss account		<u>1,347,777</u>		<u>1,058,757</u>	
<b>Shareholders' funds</b>		<u>1,348,777</u>		<u>1,059,757</u>	

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

The financial statements were approved by the board on 18/12/2000.

H Newton  
Director

# A.L. PAUL LIMITED

## NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2000

### 1 Accounting policies

#### 1.1 Accounting convention

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective March 2000).

#### 1.2 Turnover

Turnover represents amounts receivable for goods and services net of VAT and trade discounts.

#### 1.3 Tangible fixed assets and depreciation

Tangible fixed assets other than freehold land are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Land and buildings Freehold	fifty
Plant and machinery	10% Reducing balance
Fixtures, fittings & equipment	10% Reducing balance
Motor vehicles	20% Reducing balance

#### 1.4 Foreign currency translation

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction. All differences are taken to profit and loss account.

### 2 Fixed assets

	Tangible assets £
<b>Cost</b>	
At 1 April 1999	2,769,750
Additions	12,710
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At 31 March 2000	2,782,460
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<b>Depreciation</b>	
At 1 April 1999	648,290
Charge for the year	90,647
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At 31 March 2000	738,937
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<b>Net book value</b>	
At 31 March 2000	2,043,523
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At 31 March 1999	2,121,460
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# A.L. PAUL LIMITED

## NOTES TO THE ABBREVIATED ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2000

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3	Creditors: amounts falling due after more than one year	2000	1999
		£	£

**Analysis of loans repayable in more than five years**

Not wholly repayable within five years by instalments	205,173	309,687
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The aggregate amount of creditors for which security has been given amounted to £869,971 (1999 - £985,639).

4	Share capital	2000	1999
		£	£

**Authorised**

1,000 Ordinary shares class 1 of £ 1 each	1,000	1,000
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**Allotted, called up and fully paid**

1,000 Ordinary shares class 1 of £ 1 each	1,000	1,000
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