

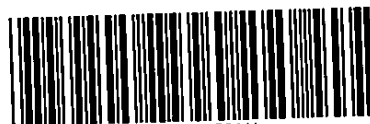
Company Registration No 03886778 (England and Wales)

JOHN A HOLT (HOLDINGS) LIMITED

ABBREVIATED ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2010

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JOHN A. HOLT (HOLDINGS) LIMITED

ABBREVIATED BALANCE SHEET

AS AT 31 DECEMBER 2010

	Notes	2010 £	£	2009 £	£
Fixed assets					
Tangible assets	2		802		275,943
Investments	2		115,000		40,699
			<u>115,802</u>		<u>316,642</u>
Current assets					
Debtors		-		175	
Cash at bank and in hand		13,997		929	
		<u>13,997</u>		<u>1,104</u>	
Creditors amounts falling due within one year		<u>(1,518)</u>		<u>(1,175)</u>	
Net current assets/(liabilities)			<u>12,479</u>		<u>(71)</u>
Total assets less current liabilities			<u>128,281</u>		<u>316,571</u>
Capital and reserves					
Called up share capital	3		3,904		3,904
Revaluation reserve			-		155,000
Profit and loss account			124,377		157,667
Shareholders' funds			<u>128,281</u>		<u>316,571</u>

JOHN A. HOLT (HOLDINGS) LIMITED

ABBREVIATED BALANCE SHEET (CONTINUED)

AS AT 31 DECEMBER 2010

For the financial year ended 31 December 2010 the company was entitled to exemption from audit under section 477 Companies Act 2006. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these financial statements under the requirements of the Companies Act 2006.

The directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with section 386 of the Act and for 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 financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

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

Approved by the Board for issue on 3 March 2011

M S Todd
Director



Company Registration No 03886778

JOHN A. HOLT (HOLDINGS) LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2010

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 April 2008)

1.2 Turnover

Turnover represents rent receivable by the company during the year

1.3 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 less estimated residual value of each asset over its expected useful life, as follows

Fixtures, fittings & equipment	15% reducing balance
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The part of the annual depreciation charge on revalued assets which relates to the revaluation surplus is transferred from the revaluation reserve to the profit and loss account

Properties let to third parties and held for long-term retention are accounted for as an investment property and valued at the balance sheet date at open market value. The value of investment properties is considered annually by the directors, with any surplus or deficit on revaluation being transferred to revaluation reserve, except that deficits below original cost which are expected to be permanent are charged to profit and loss account. In accordance with Financial Reporting Standard for Smaller Entities (effective April 2008), no depreciation is provided on freehold or long leasehold investment properties. This is a departure from the Companies Act 2006, which requires all properties to be depreciated. Such properties are not held for consumption but for investment and the directors consider that to depreciate them would not give a true and fair view. Depreciation is only one amongst many factors reflected in the annual valuation of properties and accordingly the amount of depreciation which might otherwise have been charged cannot be separately identified or quantified. The directors consider that this policy results in the accounts giving a true and fair view.

1.4 Investments

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

1.5 Deferred taxation

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more, or a right to pay less or to receive more tax, with the following exceptions,

Provision is made for tax on gains arising from the revaluation (and similar fair value adjustments) of fixed assets, and gains on disposal of fixed assets that have been rolled over into replacement fixed assets, only to the extent that, at the balance sheet date, there is a binding agreement to dispose of the assets concerned. However, no provision is made where, on the basis of all available evidence at the balance sheet date, it is more likely than not that the taxable gain will be rolled over into replacement assets and charged to tax only where the replacement assets are sold.

Deferred tax assets are recognised only to the extent that the directors consider that it is more likely that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted.

JOHN A. HOLT (HOLDINGS) LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2010

2 Fixed assets

	Tangible assets	Investments	Total
	£	£	£
Cost			
At 1 January 2010	276,536	40,699	317,235
Additions	-	130,000	130,000
Disposals	(275,000)	(55,699)	(330,699)
At 31 December 2010	1,536	115,000	116,536
Depreciation			
At 1 January 2010	593	-	593
Charge for the year	141	-	141
At 31 December 2010	734	-	734
Net book value			
At 31 December 2010	802	115,000	115,802
At 31 December 2009	275,943	40,699	316,642

3 Share capital

	2010	2009
	£	£
Allotted, called up and fully paid		
3,904 Ordinary of £1 each	3,904	3,904