

Registration Number: 4693438

ALFABROOK LIMITED

Abbreviated accounts

For the year ended 31 March 2009

ELSON MARTIN

**ACCOUNTANTS • TAX ADVISERS
WEYMOUTH**

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Alfabrook Limited

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Alfabrook Limited

**Abbreviated balance sheet
as at 31 March 2009**

		2009		2008	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	2		1,960		227
Current assets					
Debtors		3,455		1,139	
Cash at bank and in hand		3,087		11,337	
		<u>6,542</u>		<u>12,476</u>	
Creditors: amounts falling due within one year		<u>(8,424)</u>		<u>(12,615)</u>	
Net current liabilities			<u>(1,882)</u>		<u>(139)</u>
Total assets less current liabilities			78		88
Provisions for liabilities			<u>(13)</u>		<u>(12)</u>
Net assets			<u><u>65</u></u>		<u><u>76</u></u>
Capital and reserves					
Called up share capital	3		1		1
Profit and loss account			<u>64</u>		<u>75</u>
Shareholders' funds			<u><u>65</u></u>		<u><u>76</u></u>

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 5 form an integral part of these financial statements.

Alfabrook Limited

Abbreviated balance sheet (continued)

**Directors' statements required by Section 249B(4)
for the year ended 31 March 2009**

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 31 March 2009 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 have been 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 and signed on its behalf by

**S Brown
Director**

 10th August 2009

The notes on pages 3 to 5 form an integral part of these financial statements.

Alfabrook Limited

Notes to the abbreviated financial statements for the year ended 31 March 2009

1. Accounting policies

1.1. Accounting convention

The accounts are prepared under the historical cost convention and in accordance with applicable accounting standards, and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2007).

1.2. Turnover

Turnover represents the total invoice value, excluding value added tax, of sales made during the year.

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:

Plant and machinery	-	33% straight line
Fixtures, fittings and equipment	-	25% reducing balance
Motor vehicles	-	25% reducing balance

1.4. Leasing

Assets obtained under hire purchase contracts and finance leases are capitalised as tangible assets and depreciated over the shorter of the lease term and their useful lives. Obligations under such agreements are included in creditors net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the profit and loss account so as to produce constant periodic rates of charge on the net obligations outstanding in each period.

Alfabrook Limited

**Notes to the abbreviated financial statements
for the year ended 31 March 2009**

..... continued

1.5. Deferred taxation

The company adopted Financial Reporting Standard 19 "Deferred Taxation" (FRS 19) during the financial year.

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 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;

Provision is made for deferred tax that would arise on remittance of the retained earnings of overseas subsidiaries, associates and joint ventures only to the extent that, at the balance sheet date, dividends have been accrued as receivable;

Deferred tax assets are recognised only to the extent that the directors consider that it is more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted.

Deferred tax is measured on an undiscounted basis at the tax rates that are expected to apply in the periods in which timing differences reverse, based on tax rates and laws enacted or substantively enacted at the balance sheet date.

Prior to the adoption of FRS 19, the company provided for deferred taxation only to the extent that timing differences were expected to materialise in the foreseeable future. The adoption of the new policy has been made by way of a prior year adjustment as though the revised policy had always been applied.

Alfabrook Limited

**Notes to the abbreviated financial statements
for the year ended 31 March 2009**

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2. Fixed assets	Tangible fixed assets £
Cost	
At 1 April 2008	743
Additions	2,400
At 31 March 2009	<u>3,143</u>
Depreciation	
At 1 April 2008	516
Charge for year	667
At 31 March 2009	<u>1,183</u>
Net book values	
At 31 March 2009	<u>1,960</u>
At 31 March 2008	<u>227</u>

3. Share capital	2009 £	2008 £
Authorised		
1 Ordinary shares of 1 each	<u>1</u>	<u>1</u>
Allotted, called up and fully paid		
1 Ordinary shares of 1 each	<u>1</u>	<u>1</u>
Equity Shares		
1 Ordinary shares of 1 each	<u>1</u>	<u>1</u>

4. Transactions with directors

The following directors had interest free loans during the year. The movements on these loans are as follows:

	Amount owing 2009 £	2008 £	Maximum in year £
S Brown	<u>-</u>	<u>1,139</u>	<u>1,139</u>